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ED 100 278 HE 006 181

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| TITLE | Summary of Budget Requests for Fiscal Years 1975-76 and 1976-77. Summary of Biennial Report for the Period Ending June 30, 1974. |
| INSTITUTION | Iowa State Board of Regents, Des Moines. |
| PUB DATE | 19 Dec 74 |
| NOTE | 92p. |
| EDRS PRICE | MF-$0.75 HC-$4.20 PLUS POSTAGE |
| DESCRIPTORS | *Budgets; *Educational Finance; *Higher Education; Income; *Operating Expenses; *State Boards of Education; State Colleges; State Universities; Statistical Data |
| IDENTIFIERS | *Iowa |

ABSTRACT

This document contains a summary of budget requests and program information for each of the institutions under the control of the Iowa Board of Regents: State University of Iowa, Iowa State University, University of Northern Iowa, Iowa Braille and Sight-Saving School, Iowa School for the Deaf, and the Board Office. This budget request document is divided into three parts: budget summary, operating funds, and capital funds. The Budget summary contains a statement of the overall proposed budget and appropriation requests, brief explanation of the requests of the Regents' institutions and the basis for calculating the proposed budgets, summary of capital requests, statement of the tuition replacement appropriation requirements for debt service for academic revenue boards, and the budget request for the Board of Regents' office. Financial schedules that present the total expenditures and revenues, with an explanation of the content of each financial schedule for Regents' institutions, are presented. (MJM)

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# STATE BOARD OF REGENTS

# SUMMARY OF BUDGET REQUESTS FOR FISCAL YEARS 1975-76 AND 1976-77*

## SUMMARY OF

## BIENNIAL REPORT FOR THE PERIOD ENDING JUNE 30, 1974

STATE UNIVERSITY OF IOWA
IOWA STATE UNIVERSITY
UNIVERSITY OF NORTHERN IOWA
IOWA BRAILLE AND SIGHT-SAVING SCHOOL
IOWA SCHOOL FOR THE DEAF
BOARD OFFICE

* Includes revisions to requests through December 18, 1974.

HE 006 181

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U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION
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**DECEMBER 19, 1974**

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# REVISIONS
to
Budget Requests for 1975-77 - October 1974

The general increase in the pay plan for the general service staff (Regents' merit system employees) was not available for inclusion in the October 1974 issue of the Budget Requests for 1975-77. Revisions for the pay plan adjustment and certain other adjustments are included herein. A detailed statement is provided on pages 76 through 78 which reconciles the financial schedule 3A (General Program Operations Starting Base and Budget Requests) as revised with the financial schedule 3A issued October 1974. Briefly the revisions to the budget requests are as follows:

| | Additions/(Reductions) 1975-77 | 1976-77 |
|---|---|---|
| 1. General Service Staff Salaries - General Increase | $3,453,000 | $2,920,000 |
| 2. General Service Staff Salaries - Merit Step Increases<br>Resulted from further study and includes costs on an annual basis for salary increases provided some employees during 1974-75 to achieve a more equitable pay policy. | (172,000) | 171,000 |
| 3. Iowa School for the Deaf - Unanticipated Fringe Benefit Costs<br>Occurred in 1974-75 and increases the starting base for 1975-76. | 12,000 | - |
| 4. Iowa School for the Deaf - Faculty Salaries<br>Included in the October request but inadvertently omitted from the financial schedules. | 37,000 | - |
| 5. Hospital School - Child Development Clinic<br>Included as a special need due to loss of funding through State Department of Health and State Services for Crippled Children. Budget partially offset by increased income of $36,000 in 1975-76 and $31,000 in 1976-77 from other sources. | 189,000 | 16,000 |
| 6. University of Iowa - Quad Cities Graduate Study Center | 12,000 | 11,000 |
| Iowa State University - Sparsely Populated Areas | 60,000 | - |
| Board of Regents - Transfer to above | (72,000) | (11,000) |
| Total Increase in Budget Request Additions | $3,519,000 | $3,107,000 |
| Budget Request Increase - 1975-76 | | 3,519,000 |
| Budget Request Increase - 1976-77 | | 6,626,000 |
| TOTAL INCREASE IN APPROPRIATIONS<br>Allowing for increase in other income for University Hospital and Hospital School. | $2,785,000 | $5,276,000 |
| TUITION REPLACEMENT APPROPRIATION FOR ACADEMIC REVENUE BONDS | $ (145,000) | $ (135,000) |

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# FOREWORD

This document contains a summary of budget requests and program information for each of the institutions under the control of the Board of Regents as well as for the Board Office. Operating funds, capital funds and funds for debt service are included as actually experienced for the years 1971-72, 1972-73 and 1973-74, as estimated for 1974-75 and as proposed for the two fiscal years 1975-76 and 1976-77.

The work of the Regent institutions is education and public service. Much of this work is underwritten from general institutional budgets, which are funded from state appropriations, student and patient fees, federal funds, gifts and grants, etc. Some education and public service is underwritten from funds classified as "restricted", in that they are limited by the granting agency to one purpose. Other restricted funds are those earned by auxiliary enterprises such as dormitory and athletic programs; these earnings, too, may only be used within such programs. This document provides financial information for each of these two budgetary sources: General, and Restricted.

This Budget Request document is divided into three parts: Budget Summary, Operating Funds, and Capital Funds.

The "Budget Summary" contains a statement of the overall proposed budget and appropriations requests, brief explanation of the requests of the Regents' institutions and the basis for calculating the proposed budgets, summary of capital requests, statement of the tuition replacement appropriation requirements for debt service for academic revenue bonds, and the budget request for the Board of Regents' office. The Budget Summary contains the financial schedules which present the total expenditures and revenues, and an explanation of the content of each financial schedule, for the University of Iowa, Iowa State University, University of Northern Iowa, Iowa Braille and Sight Saving School, Iowa School for the Deaf, University Hospitals and Clinics, Psychopathic Hospital, Hospital School, State Bacteriological Laboratory, State Sanatorium, Agriculture and Home Economics Experiment Station, and Cooperative Extension Service.

The budgets of the universities include funds for operation of hospitals, indigent patient care, cooperative extension services, agricultural experiment stations and the State Bacteriological Laboratory. These services to the state are in addition to the instructional and research programs provided by the institutions in their "General University" budgets.

The proposed budget and request for appropriations is submitted as the biennial report of the State Board of Regents for the period ending June 30, 1974, in accordance with Section 262.26, Code of Iowa. The budget request provides the information which is required by law and thereby saves the cost of preparing a separate document.

AT A GLANCE. . . .Facts about the Regent institutions and the funding requests.

**The three state universities enroll 46% of the college level students in Iowa, including many in programs offered only at the Regent universities. The special needs of some 122 young people who are blind and some 374 who are deaf are met by the Iowa Braille and Sight Saving School and the Iowa School for the Deaf with particular assistance from the Regent universities.

***71.7% of the general educational effort at the University of Iowa, Iowa State University and the University of Northern Iowa is supported from state appropriations, 23.6% comes from student fees, and the remainder from a variety of non-state fund sources.*

**The proposed budgets for the Regent universities include a 10% increase in tuition, to take effect in Fall, 1975. Tuition levels at the universities are now well above the national average.

**The request for $161.4 million in state appropriations for general operations in 1975-76 is $25.0 million greater than in the current fiscal year. The state fund increase is 18.4% greater but the contemplated total budget increase (including funds from non-state sources) for 1975-76 is 15.8%.

**It is estimated that by 1976-77 the cost of inflation over the preceding four years will be equivalent to $73.1 million of the proposed general operations budget of $270.0 million in 1976-77.

***The $37.9 million requested for capital improvements in the next biennium will permit construction of four major academic buildings, four minor buildings, funding of 22 badly needed utilities improvements and building remodelings or renovations and four equipment purchases.*

**University-related enterprises such as the residence hall systems and the departments of intercollegiate athletics receive no appropriated funds. They support themselves from earnings. In accounting terms, these units are known as "auxiliary enterprises."

**The University Hospitals at Iowa City are self-supporting from earnings. While the hospitals receive a state appropriation equal to roughly a third of the total budget, the state funds are used only to pay the cost of medical care to indigent patients from throughout Iowa. Fees paid by private patients and their insurors make up the remainder of the hospitals' income.

**Through short-term investment of proceeds of academic building bonds sold periodically since 1970, the Board of Regents has used the earned interest to reduce by $4.1 million the debt service paid in the past five years. Maximum use has been made of federal interest subsidies in order to reduce interest costs.

***For planning and budgeting purposes, the Regents maintain detailed continuing studies of enrollment trends and projections, space requirements, salary levels, faculty workloads, federal funding trends, program duplication, economic statistics, and other factors influencing growth and development of the institutions.*

**The major objectives of the funding request set forth in this report are to:

1) Provide salary increases for faculty and staff that will help offset inflation but will do little to improve the competitive level of average faculty salaries.

2) Maintain or nearly maintain the 1973-74 level of purchasing power with respect to general expenses and routine plant maintenance.

3) Provide for modest qualitative improvements in several existing programs (no new programs are proposed in the general educational budgets);

4) Support the most seriously needed capital improvements;

5) Continue to provide replacement of tuition funds used in debt service on academic building bonds;

6) Support operations of the Board Office, including contingency funding for federal fund losses.

## WHERE TO FIND


| Information about: | Page(s) |
|---|---|
| Brief Summary | 6, 7 |
| "Starting Base" and adjustments thereto | 14 |
| Additions to the base: | |
| Salaries | 15, 16 |
| General Expense | 17 |
| Equipment and Library Books | 17 |
| Repairs, Replacements and Alterations | 18, 19 |
| Special Needs | 20 to 25 |
| Capital Improvements Requests | 49 to 56 |
| Effects of Inflation | 11 to 13 |
| Enrollment | 27 to 34 |
| Federal Fund Losses | 47 |
| Financial Schedules: | |
| Operating Funds | 62, 63, 64, 67 to 80, 82, 83 |
| Plant Capital | 65, 81, 84, 85 |
| Debt Service | 66, 86, 87 |
| Revision Statement | 76 to 78 |
| Income Estimates | 35 |
| Indigent Patient Care | 48 |
| Number of Employees | 16 |
| Operating Fund Request Elements | 8 to 10, 13 |
| Proposed Expenditures by Category | 26 |
| Quad Cities Graduate Study Center and Sparsely Populated Areas | 47, 48 |
| Tuitions and Fees | 35 to 46 |
| Tuition Replacement | 57, 58 |

BRIEF SUMMARY OF REQUESTED GENERAL PROGRAM OPERATIONS BUDGET INCREASES
(000's omitted)

| | 1975-76 | 1976-77 |
|---|---|---|
| Starting Base Adjustments | | |
| University of Iowa | $ (226) | $ - |
| Iowa State University | (414) | - |
| Iowa School for the Deaf | ( 3) | - |
| Salary Increases | | |
| Faculty and Institutional Officials | 10,147 | 7,479 |
| Professional and Scientific Staff | 3,976 | 2,968 |
| General Services Staff - Merit salary adjustments | 2,198 | 2,204 |
| General Increase | 3,453 | 2,920 |
| General Expense | 4,748 | 2,731 |
| Fuel and Purchased Electricity | 1,741 | 2,262 |
| Equipment and Library Books | 1,172 | 2,366 |
| RR&A | 882 | 1,216 |
| Special Needs | 5,230 | 3,725 |
| Quad-Cities Graduate Study Center | 12 | 11 |
| Sparsely Populated Areas | 60 | - |
| Total Requested Budget Increase | $32,976 | $27,882 |

BUDGET REQUESTS IN BRIEF
General Program Operations
(000's omitted)

| | Budgeted Expenditures | | | State Appropriations | | |
|---|---|---|---|---|---|---|
| | Estimated | Requested | | Actual | Requested | |
| Institution | 1974-75 | 1975-76 | 1976-77 | 1974-75 | 1975-76 | 1976-77 |
| University of Iowa | | | | | | |
| General University | $ 65,683 | $ 75,788 | $ 84,623 | $ 47,427 | $ 56,123 | $ 64,690 |
| University Hospitals | 37,660 | 43,618 | 49,009 | 11,910 | 13,566 | 15,029 |
| Psychopathic Hospital | 3,492 | 4,012 | 4,377 | 2,772 | 3,292 | 3,657 |
| Bacteriological Lab | 1,287 | 1,494 | 1,688 | 985 | 1,192 | 1,386 |
| University Hospital School | 1,915 | 2,251 | 2,560 | 1,795 | 2,195 | 2,409 |
| State Sanatorium | 2,499 | 2,827 | 3,124 | 2,119 | 2,447 | 2,744 |
| Sub-total | $112,536 | $130,090 | $145,381 | $ 67,008 | $ 78,815 | $ 89,915 |
| Iowa State University | | | | | | |
| General University | $ 55,359 | $ 64,772 | $ 72,578 | $ 39,114 | $ 46,783 | $ 54,282 |
| Experiment Station | 6,572 | 7,469 | 8,193 | 4,901 | 5,714 | 6,350 |
| Cooperative Extension Service | 7,785 | 8,834 | 9,555 | 4,398 | 5,277 | 5,821 |
| Sub-total | $ 69,716 | $ 81,075 | $ 90,326 | $ 48,413 | $ 57,774 | $ 66,453 |
| University of Northern Iowa | $ 21,063 | $ 24,425 | $ 27,325 | $ 15,312 | $ 18,500 | $ 21,399 |
| Sub-total - Universities | $203,315 | $235,590 | $263,032 | $130,733 | $155,089 | $177,767 |
| Iowa School for the Deaf | $ 2,139 | $ 2,554 | $ 2,856 | $ 2,092 | $ 2,507 | $ 2,809 |
| Iowa Braille & Sight Saving Sch. | $ 1,145 | $ 1,336 | $ 1,451 | $ 1,118 | $ 1,305 | $ 1,416 |
| Board of Regents | $ 2,537 | $ 2,632 | $ 2,655 | $ 2,455 | $ 2,543 | $ 2,560 |
| Total | $209,136 | $242,112 | $269,994 | $136,398* | $161,444 | $184,552 |

* Includes proposed deficiency appropriation for fuel and purchased electricity of $1,091,000.

CAPITAL BUDGET REQUESTS IN BRIEF
(000's omitted)

| | 1975-77 |
|---|---|
| University of Iowa | $ 9,205 |
| Iowa State University | 18,255 |
| University of Northern Iowa | 8,935 |
| Iowa School for the Deaf | 1,150 |
| Iowa Braille and Sight Saving School | 355 |
| Total | $37,900 |

TUITION REPLACEMENT APPROPRIATION FOR ACADEMIC REVENUE BONDS

| | 1975-76 | 1976-77 |
|---|---|---|
| Board of Regents | $ 3,340 | $ 3,285 |

BUDGET SUMMARY

INTRODUCTION

The Board of Regents is responsible for governance and policy for the University of Iowa, Iowa State University, the University of Northern Iowa, the Iowa School for the Deaf and the Iowa Braille and Sight Saving School. Activities of these institutions consist not only of higher education and special education for deaf and blind students but also extensive public service activities which include the University Hospitals, Psychopathic Hospital, Bacteriological Laboratory, Hospital School for the Handicapped, and State Sanatorium at the University of Iowa and the Agricultural Experiment Station and the Cooperative Extension Service at Iowa State University.

The total operating budget proposed for all these activities in 1975-76 is $340.9 million, of which $161.9 million, or 47.5%, would be derived from state appropriations. The remainder of the operating budget would be supported from student fees, federal funds, gifts and grants, hospital patient fees and other sales and services, including dormitories, concert series and athletic programs.

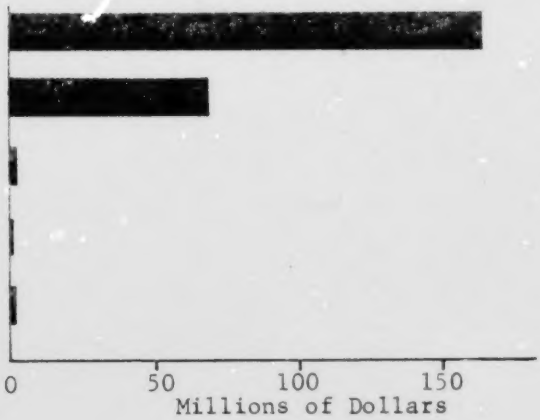
The Regents propose to budget $37.9 million in state appropriations during 1975-77 for major improvements to physical plants valued at more than a half-billion dollars at original cost. Another $7.4 million should be spent on repairs, replacements and alterations on the five campuses.

While public attention tends to focus on the instructional and research programs of the state universities and their nearly 50,000 students, other Regent units render a great deal of public service. Nearly one-third of all general operations budgets are spent on public service activities.

Basically, the Regents are seeking $25.0 million more in appropriations for 1975-76 operating budgets than is contained in such budgets for 1974-75, and an additional $23.1 million for 1976-77. These figures include adjustments to Regents Merit System pay scales, which have been added in December, 1974. The actual extent of these increases, when considered in relation to inflation, is explained on pp. 1-4 to 1-6.

Operating revenues and expenditures are accounted for in two basic categories: General Operations, and Restricted Fund Operations. General funds are those for which no specific functional expenditure is stipulated, while restricted funds are those which may only be used for predetermined purposes. Grants from government agencies for specific research projects or training programs would be restricted funds, as would revenues derived by the residence hall systems or athletic programs. No state appropriated funds are included in Restricted Fund operations except for special appropriations for family practice education and for the coal research program that had not been budgeted at the time this material was prepared.

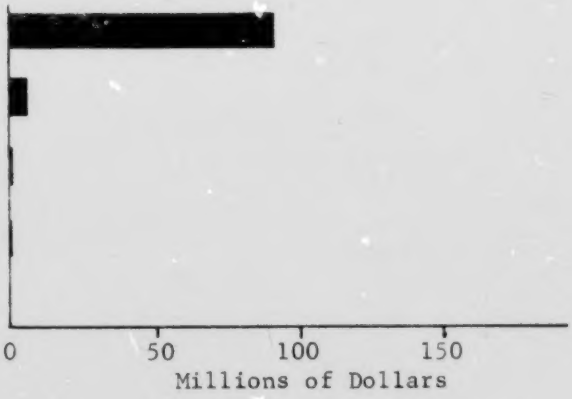
GENERAL PROGRAM OPERATIONS - PROPOSED EXPENDITURES - 1975-76




| | | |
|---|---|---|
| General University Operations | $165.0 | 68.2% |
| Hospital Units, Co-op Ext., Exp. Station, etc. | 70.6 | 29.2 |
| Iowa School for the Deaf | 2.6 | 1.1 |
| Iowa Braille and Sight Saving School | 1.3 | 0.5 |
| Board of Regents* | 2.7 | 1.1 |
| Total | $242.1 | 100.0% |

*Includes replacements for federal fund losses

RESTRICTED PROGRAM OPERATIONS - ESTIMATED EXPENDITURES - 1975-76



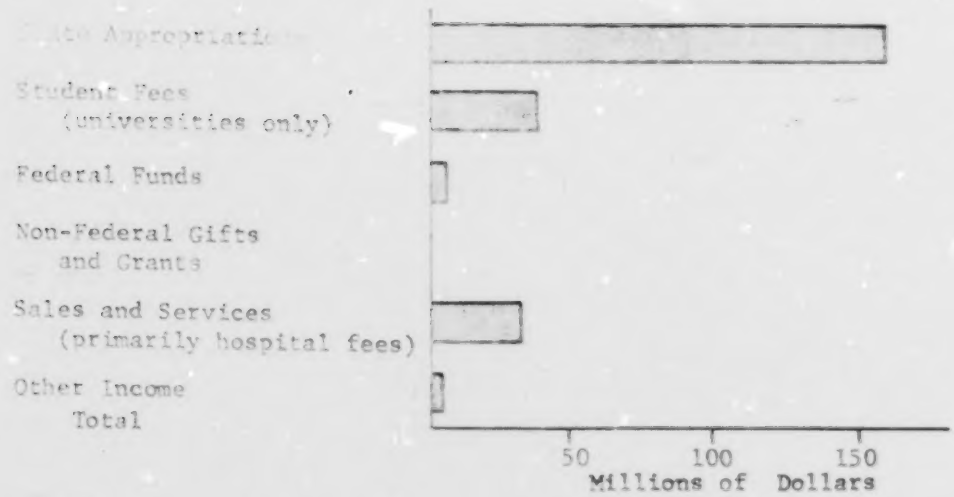

| | | |
|---|---|---|
| General University Operations | $92.0 | 93.2% |
| Hospital Units, Co-op Ext., Exp. Station, etc. | 6.5 | 6.6 |
| Iowa School for the Deaf | 0.2 | 0.2 |
| Iowa Braille and Sight Saving School | 0.1 | 0.1 |
| Board of Regents | -- | -- |
| Total | $98.8 | 100.0% |

For plant improvements in 1975-76 the Regents wish to spend $37.5 million, comprising $12.5 million mostly from previous state appropriations, $4.5 million from federal funds, $2.0 million from non-federal gifts and grants, $0.8 million from sales and services, $15.2 million from other income and $2.5 million from bonds previously sold for this purpose. Other income is mostly revenue from hospital operations.

Tuition replacement appropriations substitute for tuition which would otherwise have to be used for debt service on academic revenue bonds. The Academic Revenue Bond Act and the bonds authorized under it were approved by the General Assembly with this specific understanding.

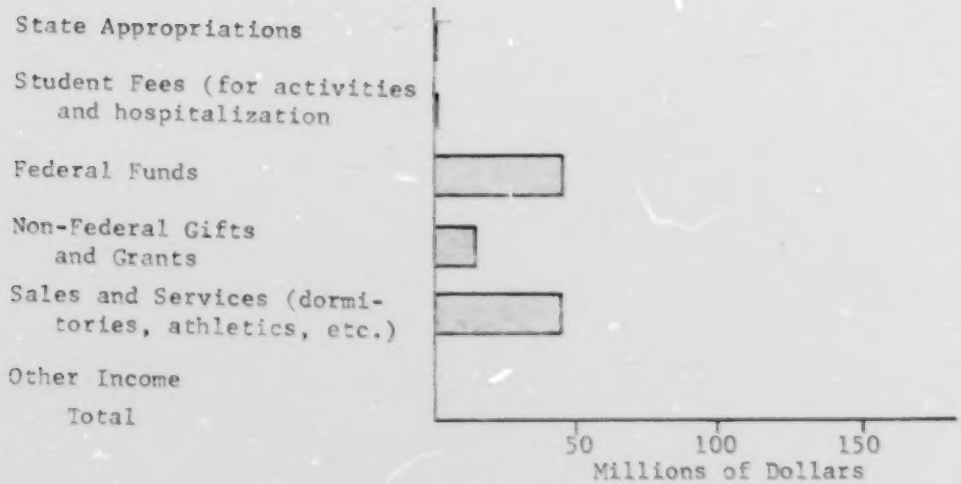
The budget summary contains brief explanations of the bases for determining the budget requests for General Program Operations for 1975-76 and 1976-77 for the various organizational units of the institutions under the Board of Regents and for the Board of Regents Office. It also includes the budget requests for capital improvements and tuition replacement appropriations.

PROGRAM OPERATIONS - PROPOSED FUNDING - 1975-76




| | | |
|---|---|---|
| State Appropriations | $161.4 | 66.7% |
| Student Fees (universities only) | 37.0 | 15.3 |
| Federal Funds | 5.6 | 2.3 |
| Non-Federal Gifts and Grants | -- | -- |
| Sales and Services (primarily hospital fees) | 32.1 | 13.3 |
| Other Income | 6.0 | 2.5 |
| Total | $242.1 | 100.0% |

RESTRICTED PROGRAM OPERATIONS - PROPOSED FUNDING - 1975-76




| | | |
|---|---|---|
| State Appropriations | $ 0.5 | 0.5% |
| Student Fees (for activities and hospitalization | 0.9 | 0.9 |
| Federal Funds | 43.6 | 44.2 |
| Non-Federal Gifts and Grants | 10.4 | 10.5 |
| Sales and Services (dormitories, athletics, etc.) | 43.0 | 43.6 |
| Other Income | 0.3 | 0.3 |
| Total | $98.8 | 100.0% |

Inflation has such a dominant impact on both program operations and capital improvement programs that it is necessary to devote some attention at this time to this all-pervading problem.

INFLATION

A 23% increase in wholesale prices occurred during the 10 months in which the Board of Regents prepared its requests. Inflation has been severe throughout the current biennium and its effects seem likely to continue into 1975-77. Therefore, trends are examined here from 1972-73 as a base year and continuing through the two successive biennia.

Both the Consumer Price Index (CPI) and the Wholesale Price Index (WPI) are important as measures of inflation for activities under the Board of Regents. Values of the indexes for January of each year have been taken as an approximate average index for each respective fiscal year and are as follows:

| | CPI | % Annual Increase of CPI | WPI | % Annual Increase of WPI |
|---|---|---|---|---|
| January 1973, actual | 127.7 | 3.7% | 124.5 | 7.1 |
| January 1974, actual | 139.7 | 9.4 | 146.6 | 17.8 |
| July 1974, actual | 148.3 | 11.8 | 161.7 | 20.4 |
| September 1974, actual | 151.9 | 12.1 | 167.2 | 19.7 |
| January 1975, estimated | 160.5 | 14.9 | 177.2 | 20.9 |
| January 1976, estimated | 176. | 9.5 | 199. | 12.2 |
| January 1977, estimated | 191. | 8.0 | 219. | 10.0 |

The months of July and August of 1974 have been included with the percentage of annual increase based on the increase of the index from its value for the same month of 1973. The figures for January 1975 have been extrapolated from values of the indexes reported through August 1974. The budget request figures were developed during the spring of 1974, at which time it was not expected that high inflation rates would be so persistent. As final decisions were being made by the Board of Regents, considerable activity at the federal level led to the anticipation that inflation would be gradually brought under control. However, worldwide economic and financial problems make it extremely difficult to estimate the inflation rate with any accuracy.

Although the total budget has increased from $168.1 million in 1972-73 to the proposed budget of $270.0 million in 1976-77, the budget in dollars deflated to their actual 1976-77 value would increase only to $196.9 million, which includes meeting commitments for special needs such as opening new buildings, improvement in the health instructional program, and other serious needs. If the budget in the amount of $168.1 million for 1972-73 were continued in the same amount through 1976-77, the program in deflated dollars would amount to $113.5 million for a loss in purchasing power of $54.6 million. In other words, only 68% of the 1972-73 program could be maintained in 1976-77 with $168.1 million.

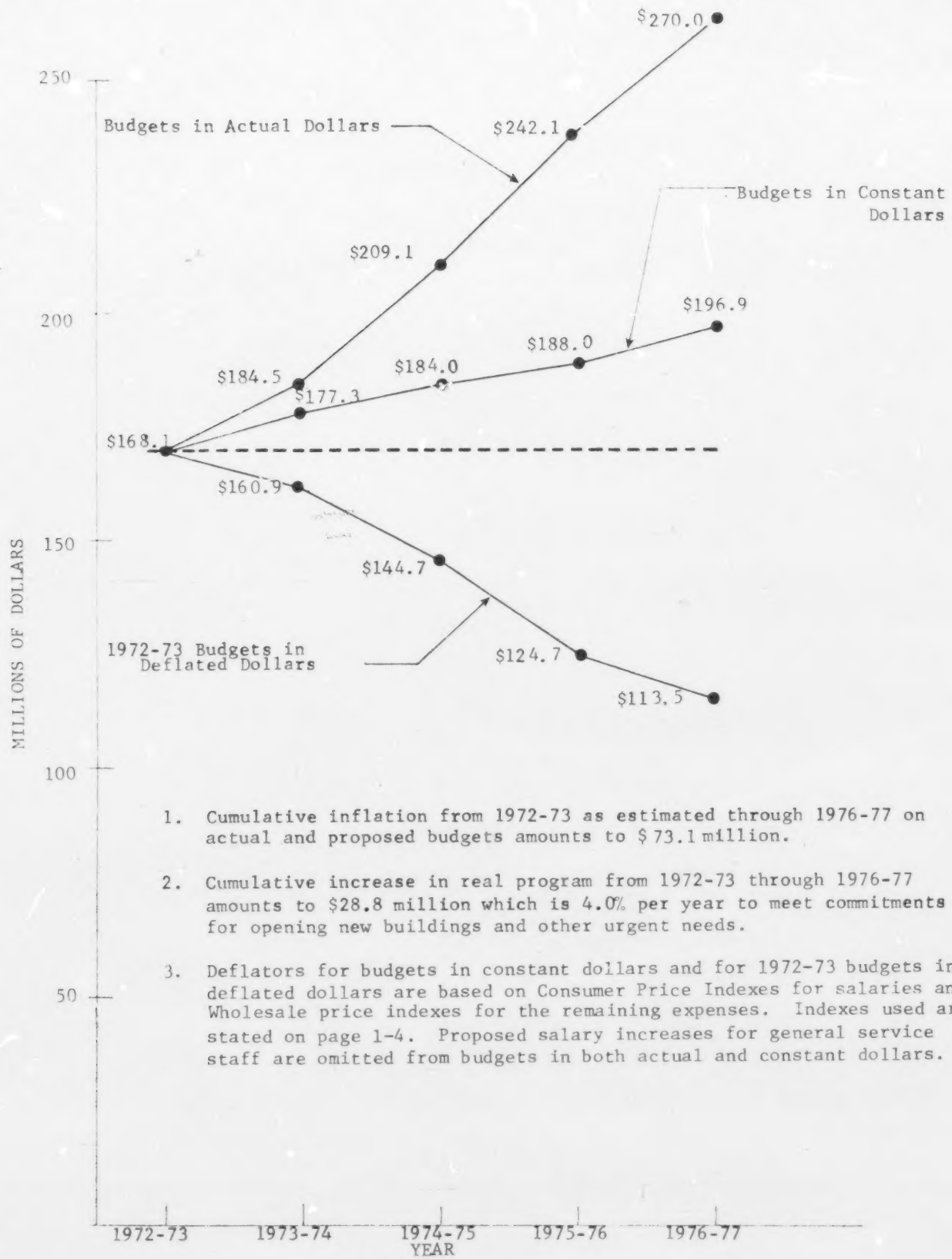
Of the budget additions of $33.0 million and $27.9 million for 1975-76 and 1976-77, respectively, $20.5 million and $19.5 million are estimated to be from anticipated inflation.

The budget request for 1975-77 is based on institutional budgets that preserve the quality of instruction but are not such as to cause inflation.

The dramatic inflationary trend as it impacts the Regents budgets over the period from 1972-73 through 1976-77 is shown graphically on the next page.

BUDGETS IN ACTUAL AND DEFLATED DOLLARS

(Millions of Dollars)




1. Cumulative inflation from 1972-73 as estimated through 1976-77 on actual and proposed budgets amounts to $ 73.1 million.

2. Cumulative increase in real program from 1972-73 through 1976-77 amounts to $28.8 million which is 4.0% per year to meet commitments for opening new buildings and other urgent needs.

3. Deflators for budgets in constant dollars and for 1972-73 budgets in deflated dollars are based on Consumer Price Indexes for salaries and Wholesale price indexes for the remaining expenses. Indexes used are stated on page 1-4. Proposed salary increases for general service staff are omitted from budgets in both actual and constant dollars.

Finally, budget increases for 1974-75 over 1973-74 were substantially lower than the inflationary cost increases actually experienced. This discrepancy should be corrected in the appropriation for 1975-76.

OPERATIONS

The Board of Regents requests include, and set forth separately, estimated costs for fuel and purchased electricity which may be regarded as "pass through" costs. Fuel and purchased electricity costs for 1974-75 are estimated to be $8.6 million, which includes the $1.5 million appropriated by the 1974 legislature as a contingency for fuel and purchased electricity plus an estimated additional deficiency of $7.1 million.

The total budgets include special needs of $5.3 million and $3.7 million for 1975-76 and 1976-77, respectively. The request for special needs is for specific, urgently needed programs, such as placing new buildings into operation, expansion of computer application to instruction, provision of additional capability for enrollment growth, and other serious needs.

A portion of the contingency appropriation for federal fund losses for 1974-75 is included in the starting base of the budget request for the Board of Regents office, which allocates the funds with the approval of the State Comptroller and the Governor. The remaining portion of the contingency appropriation is included in the starting base for Iowa State University and the University of Northern Iowa but has not been approved as yet. The Regents request that any of these funds not required to make up for federal fund losses prior to June 30, 1975, be carried over into the 1975-77 biennium as a contingency for federal fund losses, with allocations subject to approval by the State Comptroller and the Governor. Additional appropriations may need to be considered by the legislature for this purpose.

The budget request for the Board of Regents is financed by state appropriations, student fees, sales and services, and other institutional income. Appropriations account for almost two-thirds of the total, with the remaining one-third financed from institutional income.

Approximately 21.2% of the Board of Regents appropriations are used for service units such as hospitals, experiment stations, state laboratories, and cooperative extension. While these auxiliary programs are often essential to the educational programs of the institutions, much of their cost is for direct service to the public.

This request by the Board of Regents for operating budgets for the 1975-77 biennium is proposed after extensive consideration of both internal needs of the institutions and the serious impact of inflation. These considerations resulted in reductions of $29.8 million from the institutional requests for the 1975-77 biennium. The reductions were made in areas of significant need and in the amounts estimated for inflation only after considerable deliberation.

Starting Base

The proposed budget and request for appropriations for 1975-77 are built around the current level of support as reflected in the 1974-75 budget. This represents the starting base for projection of additional needs. Institutional starting bases are not static. Funds are reallocated internally each year to reflect changing programs, priorities, and price changes. Positions are shifted within the institutions to reflect changes in staffing needs, such as the elimination of teaching sections. Enlarged classes and heavier workloads have been instituted in certain areas. Organizational changes have been introduced to provide more effective instruction and to conserve funds.

The starting base includes funds for salaries, general expense, equipment, and repairs, replacements, and alterations at a level inadequate to maintain the quality of instructional programs in the institutions. This situation is not only caused by inflation but because the budgets for equipment and RR&A were based on modest inflationary increases applied to inadequate budgets, rather than on the basis of an appropriate formula. This matter will be discussed further below.

Internal revisions continue in each of the institutions and further adjustments will be continued in 1975-77.

Starting Base Adjustments

A reduction of $643,000 is shown as a starting base adjustment for 1975-76. This amount is the net of $743,000 of reductions and a $100,000 increase for the University of Iowa. The $743,000 reduction relates to the salary adjustment funding under Chapter 12 (S.F. 618) of the Laws of the 65th G.A., 1973 session. An amount of $743,000 was allowed by the Governor and the State Comptroller for 1973-75 only for application to positions in the general universities and Iowa School for the Deaf that are supported by restricted educational program funds. Thus the amount of $743,000 must be deducted from the starting base in preparing the budget request for 1975-77. None of these funds has been allowed for hospital units or auxiliary enterprises such as the dormitory systems which have had to absorb corresponding salary increases within their own budgets. The amounts of the reduction for each institution are $326,000, $414,000 and $3,000 for the University of Iowa, Iowa State University and Iowa School for the Deaf, respectively.

A starting base adjustment of $100,000 is included for the University of Iowa in connection with the budget request for repairs, replacements and alterations. A comprehensive study of repairs, replacements and alterations as discussed below ascertained that this amount should be added to the University of Iowa base to bring this category of expenditure into balance among the institutions.

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Salaries

The major priority of the Board of Regents in its request for the 1975-77 biennium is to provide adequate competitive salaries for its employees. Of the budgeted expenditures for 1974-75 for general program operations, 77.4% of the funds are to be spent for salaries and wages for an amount of $161.9 million. It includes $86.2 million for faculty and institutional officials' salaries, $33.1 million for professional and scientific staff salaries, and $42.6 million for general service staff (Regents Merit System) wages and salaries.

Increased state appropriations, combined with the Regents' policy of allowing only limited expansion of personnel during the current biennium, have permitted average annual increases in average salaries for faculty and institutional officials for the last two years of 7.9%, 5.5% and 6.4% for the University of Iowa, Iowa State University and the University of Northern Iowa, respectively. The rate of increase in average faculty salaries during the last four years was only 4.3%, 4.5%, 4.1% for the University of Iowa, Iowa State University and University of Northern Iowa, respectively, despite rampant inflation.

Surveys of 1973-74 faculty salaries for corresponding institutions in 11 midwestern states would seem to indicate that University of Iowa and Iowa State University faculty salaries are about at the median of the institutions surveyed, and University of Northern Iowa salaries about 10% below the median. This statistic by no means reflects the true position of these institutions in relation to the universities with which they, in fact, compete for talented, top-quality faculty members. Among the Western Conference ("Big Ten") universities, for instance, University of Iowa faculty salaries now rank at or near the bottom. In recruiting and retaining high caliber faculty, this fact is of considerably greater importance than Iowa's standing relative to the University of North Dakota (for instance), and to similar comparisons which might be made between ISU, UNI and other institutions in this immediate area.

The Consumer Price Index has been rising recently at a rate of over 12% above the same month of the previous year. The Wholesale Price Index has been rising at an even greater rate (approximately 20%) which should cause a continued increase in the Consumer Price Index. The budget request for salary increases is based on consideration that greater attention and effort on the inflation problem should result in some reduction in the index to approximately 9.5% in 1975-76 and 8% in 1976-77. Based on these considerations, the Board of Regents requests funds for academic salary budget increases of 12% for 1975-76 and 8% in 1976-77, plus $100,000 additional for the University of Northern Iowa for 1975-76. This increase is intended to keep up with inflation and provide a small improvement in competitive position for all three institutions. With inflation continuing to escalate, the proposed salary budget increase may not keep up with growth of consumer prices. The requested increases will not overcome the losses in purchasing power and competitive position which have occurred during the last three years. The additional $100,000 for the University of Northern Iowa should improve its competitive position with its counterparts in the 11-state area. It is farther behind relatively than the other two state universities. Salary increases are granted on the basis of individual merit.

Considerable progress has been made during the current biennium in implementing the Regents' Merit System. A consulting firm in personnel management analyzed all of the job classifications and the pay system and has recommended certain adjustments to provide a more equitable system. Some of the recommended

adjustments have been implemented by the Board of Regents, including adjusting salaries of employees who have been in a specific job for considerable time to avoid clustering of personnel at the lower end of salary pay ranges. These adjustments are often referred to as "decompression" since they spread salaries throughout the scale. The cost of this aspect of the pay plan was financed by the supplemental appropriation of $150,000 for 1974-75 and by transfers of $269,000 from the tuition replacement fund. Additional amounts are required to provide the adjustment on an annualized basis for 1975-76. The amount required for 1975-76 to annualize the 1974-75 pay plan ranges from 2% to 3.5% depending on the particular organizational unit. In addition, merit step increases to eligible employees are required for 1975-76. Increased funds for these two purposes amount to $2.4 million in 1975-76 or 5.2% of the starting base. This figure of $2.2 million has been reduced by about $0.2 million as a result of further study in November.

This request now includes funds for adjustment of the Regents Merit System pay plan. The proposed adjustments of $3.5 million for 1975-76 and $2.9 million for 1976-77 are based on a salary study completed in November 1974. These adjustments amount to 8% for 1975-76 and 6% for 1976-77. When the amounts for merit step adjustments and the amounts for adjustment of the overall pay plan are added together, the total increases for salaries for general service staff employees are 13.3% for 1975-76 and 10.6% for 1976-77.

Number of Employees

The programs described above require a great many faculty and staff members with a wide variety of expertise at a high level of competence. The Regent institutions employed 24,238 part- and full-time staff members (more than one-third of them students) in May 1974 - a fairly typical month in the spring of the 1973-74 academic year. The number of employees drops during the summer, when fewer students are enrolled than are on the campus during the regular academic year. The following table shows the number of employees by major classification for each of the institutions for May 1974.

| | SUI | ISU | UNI | ISD | IBSSS | TOTAL |
|---|---|---|---|---|---|---|
| Faculty & Institutional Officials | 1,544 | 1,697 | 509 | 81 | 30 | 3,861 |
| Professional & Scientific Staff | 1,677 | 798 | 146 | 15 | 2 | 2,638 |
| General Service Staff | 3,931 | 2,254 | 391 | 93 | 75 | 6,744 |
| Sub-total | 7,152 | 4,749 | 1,046 | 189 | 107 | 13,243 |
| Part-time, other than students | 474 | 323 | 117 | 29 | 26 | 969 |
| Students | 4,811 | 2,784 | 1,385 | 38 | - | 9,018 |
| Temporary | 238 | 516 | 218 | 19 | 17 | 1,008 |
| Total Employees | 12,675 | 8,372 | 2,766 | 275 | 150 | 24,238 |

General Expense

Inflation has created a particularly serious problem for general expense budgets at the Regent institutions. The rate of increase of the Wholesale Price Index has exceeded 10% over the same month of the prior year from March 1973 to date, reaching 20.4% in July of 1974, 17.8% in August, 19.7% in September, and 22.6% in October. Increases for some key components in the Wholesale Price Index for September 1974 over September 1973 for the Regent institutions include processed food and feeds at 13.1%, chemical and allied products at 45.0%, fuels and related products at 63.8%, machinery and equipment at 19.7%, metal and metal products at 39.2% and pulp, paper, and allied products at 32.0%. During the period of high inflation in the current biennium, the amount included in the legislative appropriation for general expense has been an extremely conservative 5% for both 1973-74 and 1974-75, except for the supplemental appropriations in 1974-75 for food, fuel and purchased electricity. This budget request segregates the fuel and purchased electricity portion of general expense but includes food with other general expense items. Based on both inflation and the low increase in the budget for general expense during 1973-75, and in the certainty that retail prices will reflect the current wholesale price increases, the Board of Regents requests an increase of 15% for 1975-76 and 7.5% for 1976-77.

Fuel and purchased electricity are estimated to cost $8.6 million in 1974-75. Funding of $6.0 million from direct state appropriations and $1.5 million from contingency appropriations for fuel and purchased electricity leaves a deficiency for 1974-75 of $1.091 million. The Board of Regents requests an additional $1.091 million for 1974-75 for fuel and purchased electricity based on current estimates of fuel costs and anticipated use of larger amounts of coal. In the summary financial statements for the institutions (Schedule 3A) fuel and purchased electricity are set forth as a separate expenditure item for 1974-75, 1975-76, 1976-77. This item is set forth separately so that fuel and purchased electricity can be funded on the basis of "pass-through costs". Calculations have been made based on changes in the usage of each of the various fuels and estimates of price inflation including information from the state Energy Policy Council. On the basis of these considerations, the Board of Regents requests additions in the amounts of $1.741 million and $2.262 million for 1975-76 and 1976-77, respectively. It is understood that these expenditures will be accounted for with due consideration of inventory levels and inventory values to maintain control of these "pass-through costs" acceptable to the State Comptroller.

Equipment and Library Books

This budget category includes funds for purchases of instructional and research equipment as well as library books and periodicals for the institutions for General Program Operation. The request for 1975-76 is based on a budget equal to 2.5% of equipment inventories on June 30, 1973. The request for 1976-77 is equal to 5% of the equipment inventory on June 30, 1973, for the general university, psychopathic hospital, and bacteriological laboratory at the University of Iowa and the general university and experiment station at Iowa State University. This policy is proposed because these organizational units have simply not been

replacing their equipment fast enough to overcome wear-out and obsolescence. Although this might seem to provide an equipment replacement rate of once in 20 years, it should in reality be somewhat better than that because some equipment can be purchased and replaced from restricted funds and capital funds. A replacement rate of even 10 years is conservative, since equipment inventory is valued at cost whereas replacement would be at a much higher price, and because technology is advancing so rapidly that much equipment becomes obsolete in less than 10 years. The budget request for equipment for the remainder of the organizational units is based on an inflationary increase of 10% each year because these organizational units have been replacing equipment at a more adequate rate. The 10% inflationary rate for equipment purchases results from studies of current inflation rates and may be low when the currently high wholesale price uses are fully reflected in equipment prices during 1975-77

The budget request for library books includes an increase of 15% for each year of the 1975-77 biennium. The Board of Regents has conducted an extensive study of the rate of acquisition of library books by the universities and concluded that the present rate of acquisition is appropriate to maintain academic programs at an acceptable level of quality. Studies have shown that the inflation rate for library books has been about 15% per year in recent years. If the Wholesale Price Index increase of 20% during the past year causes a rate of increase for library books greater than 15%, it will be necessary to curtail acquisition of library books correspondingly.

Repairs, Replacements & Alterations

Repairs, Replacements & Alterations (RR&A) is a budget classification for funds used for minor remodeling such as projects intended to maintain a building or to slightly alter a building. Maintenance projects might include painting, roof repairs, tuckpointing, etc. Examples of minor alterations include installing improved electric services to a laboratory, remodeling a suite of rooms in a building for new tenants, etc. Most projects utilizing these funds can be characterized as being unpredictable in nature, requiring a small outlay of funds per project and requiring immediate action, usually from physical plant staff members.

The General Fund finances the maintenance of almost 11 million gross square feet of building space at the five institutions exclusive of hospital space. Budgets for this purpose have been reduced substantially since 1970 both by inflation and by the urgent need to use limited funds for other purposes.

The RR&A funds, line-itemed for 1974-75, for the five institutions excluding hospital units total $1.8 million. This amount applied to the gross square feet maintained yields a figure of less than six cents per gross square feet. Institutional buildings cannot be maintained at that level of support.

The board directed a comprehensive study of the basis on which budget requests should be made for RR&A. This study pointed out the almost total inadequacy of current RR&A funding. It showed that only through heavy supplementation of RR&A funds with general expense funds could the institutions maintain their space. The backlog of projects, which could not be done under current funding, had expanded dramatically over the past three years. It showed, further, that funding increases for RR&A had not kept pace with either cost increases or with new demands for building maintenance brought on by additional space constructed.

The relationships between capital remodeling and RR&A were extensively explored. National studies on unit costs for building maintenance were compared to our costs. These studies pointed up the shortage in current funding.

This request for repairs, replacements & alterations would phase-in a "life-of-building" approach, which is related directly to the amount of gross square feet maintained at each institution. The approach assumes a useful building life of 100 years and that, during its life, a building would undergo two complete renovations. One renovation would be funded from RR&A funds and the other from capital funds. The cost of each renovation is estimated at $30 per square foot based on renovation of two-thirds of the original building at a standard construction cost of $45 per square foot. This results in a cost per year of 30 cents per square foot for renovations from operating and capital funds. This cost is less than half of the costs experienced in studies of university building renovation costs in California and Illinois.

The proposed formula would be phased in over the next biennium. The immediate goal is 30 cents per square foot funding for all space maintained by the general fund as of July 1, 1974, except for the space which the institutions intend to raze during the next 8-10 years. Requested budget additions for RR&A are $882,000 for 1975-76 and $1,216,000 for 1976-77.

Capital askings for remodeling have been considered in this budget in conjunction with operating funds for RR&A. The full life-of-building policy can be realized during the next biennium if both the RR&A funding level and capital askings are funded.

The board requests implementation of the formula only for the three universities and two special schools. The requests for RR&A for the hospital units at the University of Iowa are based on the 1974-75 budget plus an inflationary rate of 15% for 1975-76 and 7.5% for 1976-77, the rates used for the general expense budgets. Whether the hospital units should be included on the life-of-building formula will be a subject of further study.

Legislators have often expressed concern at the level of building maintenance at Regents institutions. The board shares that concern and believes that implementation of the life-of-building formula will permit improved maintenance. It will allow implementation of a systematic program to meet maintenance problems, which have been deferred for years.

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Special Needs

The requested budget for special needs is for high priority programs not included in other budget categories. Those categories are concerned with maintenance of present programs and functions and include no provisions for new services, costs of opening new buildings, or increased staffing for existing programs.

The institutions requested special needs totaling about $19.4 million annually. The Regents reduced this request to $5.3 million for 1975-76 and $3.7 million for 1976-77. Opening of new buildings accounts for $1.8 million in 1975-76 and $0.8 in 1976-77. Enrollment increases at both the University of Iowa and Iowa State University account for $0.5 million. Student aid in the amount of $0.3 million is included to help students cope with the increase in tuition adopted by the Board of Regents for 1975-77. The request includes modest increases to improve instructional programs on campus, advising services for students, and continuing education both on and off the campuses.

Special Needs for the University of Iowa and its associated health units fall into several categories. They would provide for staffing and maintaining new space as it opens during the biennium; strengthening various instructional programs and the student counseling program; expanding services to the state in three specific areas; providing some essential administrative support services to stay abreast of new and increasing requirements; and strengthening various health agencies. In part, the 1975-77 requests will help other areas of the University of Iowa move ahead after a two-year period (1973-75) in which the emphasis was necessarily related primarily to increasing the number of graduates in the health science programs and to expanding family practice programs to provide more primary care physicians for Iowa communities. This request includes a revision to include the Child Development Clinic in the Hospital School because funding through the State Department of Health and State Services for Crippled Children will not be available in 1975-77.

Iowa State University's 1975-77 Special Needs fall essentially into the same categories as those cited above: staffing and maintaining new buildings, including those constructed from non-state funds; operating the World Food Institute; providing for enrollment growth; strengthening academic advising; and providing more student aid.

University of Northern Iowa needs also include opening new buildings; strengthening academic programs to maintain accreditation in six specific areas; additional student aid, and support for continuing education and student counseling.

Iowa School for the Deaf is requesting an appropriation to strengthen its computer instruction capability; provide a program for the slow-learning child; and provide an extra trip home each month for ISD students. The Iowa Braille and Sight Saving School requests funds for the purchase of an accounting machine.

The Special Needs requested are listed by institution, program and amount in priority order in the following table.

SPECIAL NEEDS
BUDGET REQUESTS FOR 1975-77

| UNIVERSITY OF IOWA | Additions 1975-76 | 1976-77 |
|---|---|---|
| General University | | |
| 1. Open new buildings - Art Museum & Alumni Cntr. | $ 34,534 | $ 11,566 |
| 2. Maintaining & expanding instructional & research use of computers | | |
| a. Computer Center | 343,500 | 114,500 |
| b. Computer Assisted Instruction Lab - Eng. Opr. | - | 31,000 |
| c. Computer-based Instruction | | |
| 1. College of Bus. Admin., Education, Engr., Liberal Arts | - | 162,375 |
| 2. Development | - | 62,975 |
| | $ 343,500 | $ 370,850 |
| 3. Improving Existing Programs | | |
| a. Provide for enrollment growth | 100,000 | - |
| b. College of Liberal Arts | | |
| 1. Core Programs | 103,050 | 171,750 |
| 2. Rhetoric | 16,030 | - |
| 3. Women's Phys. Ed. sports activities | 61,830 | - |
| 4. Library Science | - | 16,030 |
| 5. Computer Science | 17,175 | 17,175 |
| 6. Home Economics | 19,465 | - |
| 7. Actuarial Science | 17,175 | - |
| 8. Art | - | 34,350 |
| 9. Music-Minority & Voice | - | 32,060 |
| 10. Speech & Dramatic Arts | - | 45,800 |
| c. College of Law - Clinical Legal Ed. | 77,631 | - |
| d. College of Bus. Admin. | | |
| 1. Industrial Relations | 20,610 | |
| 2. Legal Environment | - | 18,320 |
| 3. Social Accounting | - | - |
| 4. Urban & Reg. Economics | - | 18,320 |
| | $ 432,966 | $ 353,805 |
| 4. Strengthening Student Advising and Counseling | | |
| a. Freshman Advisory System | $ 61,020 | $ 67,800 |
| b. Undergrad Counseling | 67,800 | 45,200 |
| | $ 128,820 | $ 113,000 |
| 5. Student Aid | $ 114,000 | - |

| UNIVERSITY OF IOWA (CONT.) | Additions 1975-76 | 1976-77 |
|---|---|---|
| General University (Cont.) | | |
| 6. Extending Services to Iowans | | |
| a. State Archaelogist | $ 36,640 | $ - |
| b. Off-campus Continuing Education for Part-time Students | 57,250 | 57,250 |
| c. Adult Education | 17,633 | |
| | $ 111,523 | $ 57,250 |
| 7. Providing Essential Adm. Support Services | | |
| a. Personnel Admin. | $ 45,800 | $ - |
| b. Admissions & Records | 33,205 | 8,588 |
| | $ 79,005 | $ 8,588 |
| Total - General University | $1,244,000 | $ 915,059 |
| University Hospitals | | |
| 1. Augmentation of clinics & supporting services | | |
| a. Multi-specialty clinic staffing & gen'l exp. | $ 215,000 | $ 238,000 |
| b. Operating suite & gen'l exp. | 307,000 | 340,000 |
| c. Radiologic staffing & gen'l exp. | 65,000 | 72,000 |
| d. Inpatient nursing units staffing | 83,000 | 91,000 |
| e. Utilities, maintenance & housekeeping | 165,000 | 183,000 |
| | $ 835,000 | $ 924,000 |
| Appropriations Request | $ 50,000 | $ 50,000 |
| 2. Family Practice Clinic | $ 101,000 | $ 6,000 |
| Appropriations Request | $ 31,900 | $ 1,900 |
| 3. Statewide Perinatal Care Program | $ - | $ 291,000 |
| Appropriations Request | $ - | $ 92,000 |
| 4. Specialized Ambulatory Care Programs | $ - | $ 197,000 |
| Appropriations Request | $ - | $ 62,250 |
| 5. Multi-specialty Trauma & Emergency Treatment Center - Hub of Iowa's Emergency Care System | $ - | $ 44,600 |
| Appropriations Request | $ - | $ 14,000 |
| 6. Unit Dose Pharmacy Expansion | $ - | $ 123,000 |
| Appropriations Request | $ - | $ 38,850 |
| Total - University Hospitals | $ 936,000 | $1,585,600 |
| Total - Appropriations Request | $ 81,900 | $ 259,000 |

| UNIVERSITY OF IOWA (CONT.) | Additions 1975-76 | 1976-77 |
|---|---|---|
| Psychopathic Hospital | | |
| 1. Categorical Interns | $ 66,000 | $ - |
| Total - Psychopathic Hospital | $ 66,000 | $ - |
| State Bacteriological Lab | | |
| 1. Data analysis | $ 15,415 | $ 1,185 |
| 2. Environmental radiation protection | 24,225 | - |
| 3. Continuing education in water and waste water laboratories | - | 25,245 |
| 4. Continuing Education in Clinical Laboratories | - | 21,115 |
| Total - State Bact. Lab | $ 39,640 | $ 47,545 |
| University Hospital School - Child Development Clinic | $ 189,000 | $ 16,000 |
| State Sanatorium | $ - | $ - |
| Grand Total - University of Iowa | $2,474,640 | $2,564,204 |

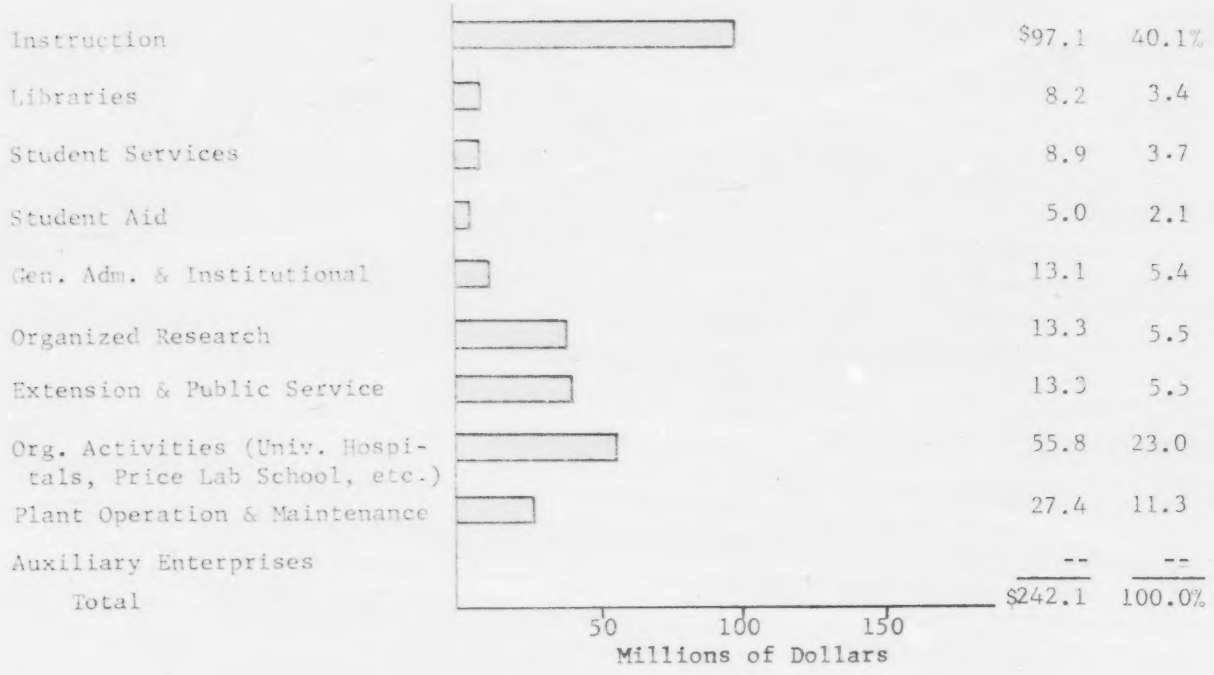
| IOWA STATE UNIVERSITY | Additions 1975-76 | Additions 1976-77 |
|---|---|---|
| General University | | |
| 1. Opening New Buildings - Physical Plant Staff and Supplies | | |
| a. Veterinary Medicine | $ 319,000 | $ 119,000 |
| b. Continuing Education | 114,000 | 11,000 |
| c. Meats Lab | - | 12,000 |
| d. Telephone Switchboard | 8,000 | 10,000 |
| e. Utilities - Purch. Fuel & Electricity | 400,000 | 247,000 |
| f. Other | - | - |
| | $ 841,000 | $ 399,000 |
| 2. Iowa State Center | | |
| a. Management | $ 240,000 | $ 100,000 |
| b. Utilities | 225,000 | - |
| c. Maintenance & Repairs | 90,000 | - |
| d. Insurance | 13,000 | - |
| e. Equipment | 32,000 | - |
| | $ 600,000 | $ 100,000 |
| 3. World Food Institute | $ 75,000 | $ 245,000 |
| 4. Provide for Enrollment Growth | $ 375,000 | $ - |
| 5. Academic Advising | $ 58,000 | $ - |
| 6. Student Aid | $ 103,000 | - |
| Total - General University | $2,052,000 | $ 744,000 |
| Agriculture Experiment Station | $ - | $ - |
| Cooperative Extension Service | | |
| 1. Expansion of Continuing Education in Agriculture and Home Economics | $ 50,000 | $ - |
| Grand Total - Iowa State University | $2,102,100 | $ 744,000 |

| | Additions 1975-76 | 1976-77 |
|---|---|---|
| UNIVERSITY OF NORTHERN IOWA | | |
| 1. Opening new buildings | | |
| a. Custodial & Maintenance Personnel | $ 45,000 | $ 61,000 |
| b. Utilities | 206,000 | 167,000 |
| c. Other continuing costs | 25,000 | 20,000 |
| | $ 276,000 | $ 248,000 |
| 2. Program Accreditation Needs Business, Social Work, Industrial Arts, Home Ec., Library Science, Music | 60,000 | 80,000 |
| 3. Academic & Administrative Support Staff | 60,000 | 80,000 |
| 4. Student Aid | 38,000 | - |
| 5. Continuing Education Program | 32,000 | 25,000 |
| 6. Counseling | 30,000 | - |
| Total - UNI | $ 496,000 | $ 433,000 |
| IOWA SCHOOL FOR THE DEAF | | |
| 1. Computer Instruction - Stanford University | $ 30,000 | $ - |
| 2. Program for Slow-learning Child | 25,000 | - |
| 3. Home travel for students At the present time, parents pay for going home once a month. We would like to have all children go home twice a month. | 25,000 | - |
| Total - Iowa School for the Deaf | $ 80,000 | $ - |
| IOWA BRAILLE AND SIGHT SAVING SCHOOL | | |
| Purchase of Accounting Machine | $ 20,000 | ($ 20,000) |
| Total - Iowa Braille and Sight Saving School | $ 20,000 | ($ 20,000) |
| GRAND TOTAL - ALL INSTITUTIONS | $5,173,000 | $3,722,000 |

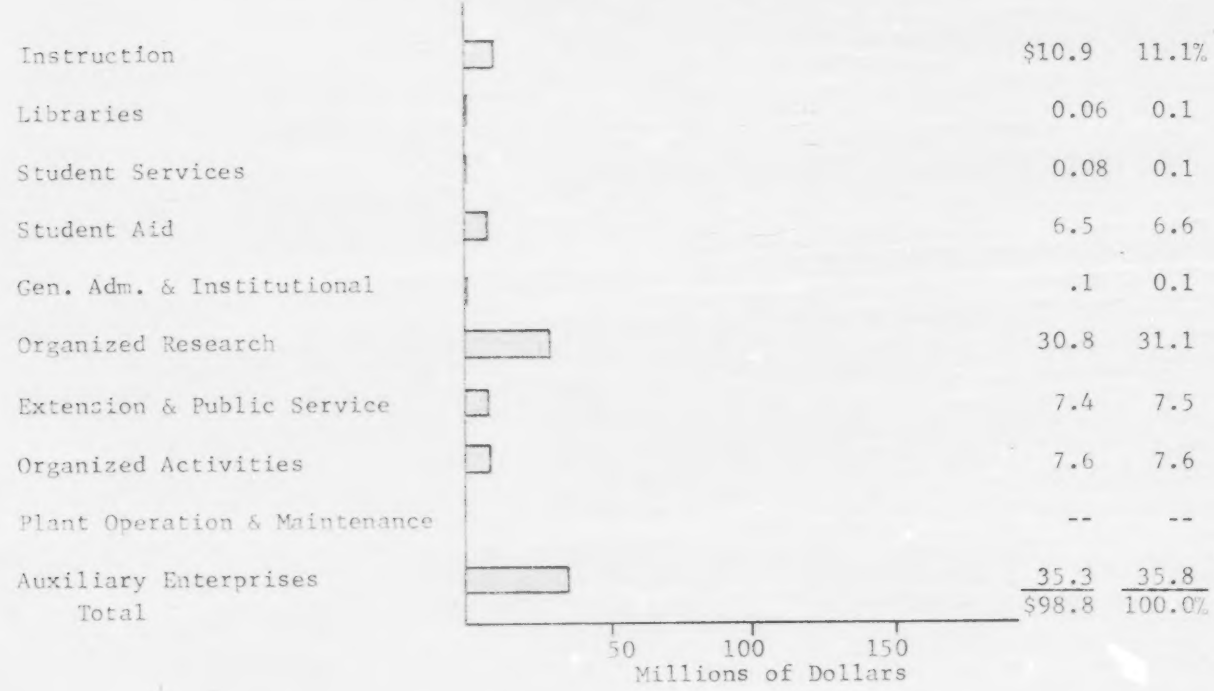
Major Expenditure Categories

The following charts show expenditures in millions of dollars by program for both General Program Operations and Restricted Program Operations for 1975-76.

GENERAL PROGRAM OPERATIONS - PROPOSED EXPENDITURES - 1975-76




RESTRICTED PROGRAM OPERATIONS - PROPOSED EXPENDITURES - 1975-76



Enrollment

In recent decades the enrollment in the three universities has been increasing steadily, but the greatest growth occurred in the 1960's when enrollment increased from 24,455 in 1960-61 to 49,965 in 1970-71. Although these dramatic enrollment increases are no longer continuing, changes in enrollments continue - at least in part because students want to study in areas for which the state universities are noted. The actual fall enrollment for 1974 (head count) amounts to 49,875 students, with 21,271 at the University of Iowa, 19,914 at Iowa State University and 8,690 at the University of Northern Iowa. These enrollments represent an increase of 743 at SUI and 647 at ISU and a decrease of 168 at UNI, a net increase of 1,222 for the Regents' system. These enrollments are within two to three percent of institutional predictions - higher at the University of Iowa and Iowa State University, a little lower at University of Northern Iowa - and well within 5% of predicted enrollments, which is the nationally accepted margin of error. This net increase for the Regents' system consists of an increase of 1,254 students in the lower division of instruction, a decrease of 531 in the upper division, an increase of 55 professional students, an increase of 350 masters candidates, and an increase of 94 candidates for advanced graduate degrees. The pattern is consistent throughout all three universities, except that Iowa State University experienced a slight reduction in the number of candidates for advanced graduate degrees.

The Board of Regents monitors enrollment trends carefully and is cognizant of various factors that affect enrollment such as trends in birthrates, migration of population into or out of the State of Iowa, the draft situation, economic pressures, trends in continuing education, transfers from community colleges and private institutions and demand for people trained in advanced skills in the professional and graduate colleges. The quantitative effect of many of these factors is difficult to estimate. Regents' institutions continue to retain 42% to 45% of the total college and university student population in the State of Iowa.

To provide some perspective on the overall enrollment changes over the past 20 years or so, the following enrollments for the three state universities are set forth:

| | | | | | |
|---|---|---|---|---|---|
| 1951-52 | 17,256 | 1959-60 | 23,469 | 1967-68 | 43,739 |
| 1952-53 | 17,276 | 1960-61 | 24,455 | 1968-69 | 46,665 |
| 1953-54 | 17,697 | 1961-62 | 26,175 | 1969-70 | 48,904 |
| 1954-55 | 19,398 | 1962-63 | 27,573 | 1970-71 | 49,291 |
| 1955-56 | 21,552 | 1963-64 | 29,587 | 1971-72 | 49,266 |
| 1956-57 | 22,753 | 1964-65 | 32,450 | 1972-73 | 48,091 |
| 1957-58 | 23,290 | 1965-66 | 36,770 | 1973-74 | 48,653 |
| 1958-59 | 23,513 | 1966-67 | 40,356 | 1974-75 | 49,875 |

Actual fall enrollments for 1964 through 1974 and estimated fall enrollments for 1975 through 1983 are shown in the following graph for each of the universities. A separate graph shows a breakdown of these enrollments by level of instruction for the Regents' system. The following tables provide a breakdown of enrollments by level of instruction for each institution, including Iowa School for the Deaf and the Iowa Braille and Sight Saving School. The estimated enrollments for the universities are based on birthrates, enrollment

rates for kindergarten through twelfth grade from the Department of Public Instruction, the rates at which high school graduates enter the Regents' universities, and the rate of persistence in the Regents' institutions. The results of the analysis indicates that the total enrollment will trend up slightly until a peak of about 51,500 students is reached in 1979, and then the enrollment will drop to about 48,000 in 1983. The downtrend is expected to continue on through most of the 1980's. Most of the enrollment reduction prior to 1984 is expected to be incurred in the lower division of instruction. Enrollment in the lower division is expected to peak in 1978 with the upper division peaking two or three years later. The growth in professional students is expected to continue through 1983, with an increase of about 18 percent. The enrollment of masters and advanced graduate students is not expected to change appreciably over the next 10 years on the basis of information available at this time.

As indicated in the special needs section, this budget request includes $100,000 for enrollment growth at the University of Iowa and $375,000 for enrollment growth at Iowa State University. No funds were requested for 1973-75 for general enrollment growth. There are significant costs being experienced in the universities because of shifts in enrollment from some programs to other programs. These internal enrollment shifts are difficult to accommodate without increases in staff. Nevertheless, these costs are to be absorbed in the budget excepting for those specific items set forth in special needs.

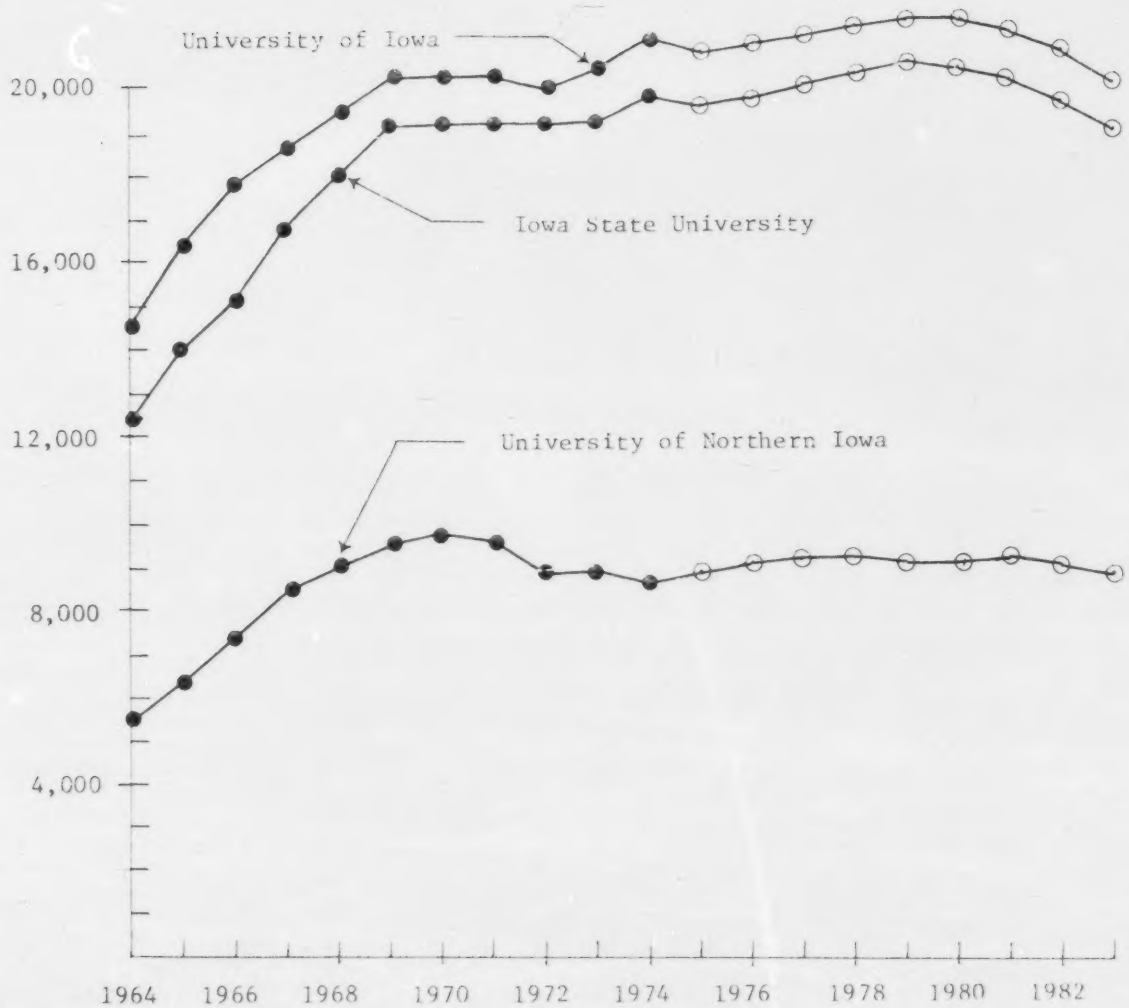
Enrollments are relatively stable at Iowa School for the Deaf and Iowa Braille and Sight Saving School. The fall enrollment at Iowa School for the Deaf is 374 students, which is a decline of 20 students from 1973. Fall enrollments for 1975 and 1976 are expected to be 360 and 342, respectively. As students who were victims of the rubella epidemic graduate, the enrollment is expected to stabilize at about 300 in the early 1980's. The enrollment in each of the grades is such that no change in teaching staff is indicated through the 1975-77 biennium due to enrollment changes.

The Iowa Braille and Sight Saving School has an enrollment of 122 for fall of 1974, for an increase of six students from 1973. Fall enrollments for 1975 and 1976 are expected to be 125 and 127, respectively. A slight increase in enrollment to 130-135 is estimated for the late 1970's. The facilities permit an enrollment of up to 10 deaf-blind students. The remainder of the enrollment includes multi-impaired blind as well as visually impaired children.

FALL ENROLLMENT (Head Count)

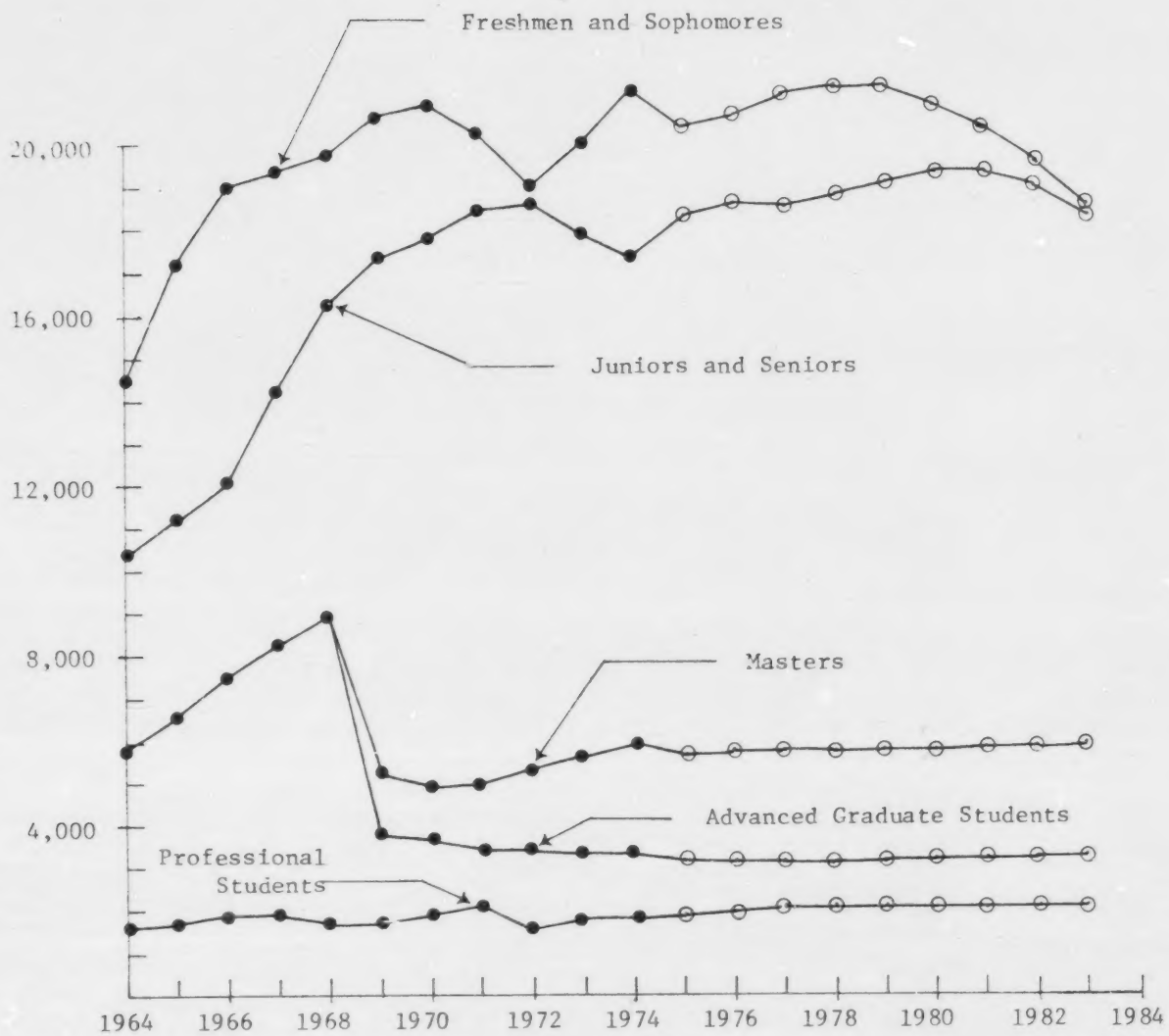
● Actual 1964-74

○ Estimated 1975-83



FALL ENROLLMENT (Head Count)

● Actual 1964-74
○ Estimated 1975-83



STATE BOARD OF REGENTS' UNIVERSITIES

ACTUAL FALL ENROLLMENT (Head Count)

1964 through 1973

| | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 | 1973 |
|---|---|---|---|---|---|---|---|---|---|---|
| LOWER DIVISION | | | | | | | | | | |
| University of Iowa | 5,376 | 6,280 | 6,568 | 6,507 | 6,646 | 6,997 | 6,856 | 6,440 | 6,077 | 6,762 |
| Iowa State University | 6,080 | 7,084 | 7,857 | 8,031 | 8,189 | 8,755 | 9,041 | 8,844 | 8,542 | 8,871 |
| University of Northern Iowa | 3,130 | 3,838 | 4,569 | 4,855 | 4,930 | 4,984 | 5,056 | 4,879 | 4,312 | 4,391 |
| Sub-total | 14,586 | 17,202 | 18,994 | 19,393 | 19,765 | 20,736 | 20,953 | 20,163 | 18,931 | 20,024 |
| UPPER DIVISION | | | | | | | | | | |
| University of Iowa | 4,431 | 4,801 | 5,245 | 5,923 | 6,537 | 6,748 | 7,040 | 7,259 | 7,258 | 6,952 |
| Iowa State University | 4,071 | 4,430 | 4,629 | 5,697 | 6,477 | 6,952 | 7,148 | 7,470 | 7,715 | 7,551 |
| University of Northern Iowa | 1,908 | 2,026 | 2,211 | 2,707 | 3,326 | 3,713 | 3,706 | 3,813 | 3,757 | 3,469 |
| Sub-total | 10,410 | 11,257 | 12,085 | 14,327 | 16,340 | 17,413 | 17,894 | 18,542 | 18,730 | 17,972 |
| PROFESSIONAL | | | | | | | | | | |
| University of Iowa | 1,341 | 1,399 | 1,451 | 1,459 | 1,434 | 1,472 | 1,624 | 1,761 | 1,277 | 1,395 |
| Iowa State University | 261 | 283 | 286 | 286 | 285 | 297 | 295 | 298 | 316 | 341 |
| Sub-total | 1,602 | 1,682 | 1,737 | 1,745 | 1,719 | 1,769 | 1,919 | 2,059 | 1,593 | 1,736 |
| MASTERS | | | | | | | | | | |
| University of Iowa | 3,332 | 3,875 | 4,491 | 4,770 | 4,889 | 2,784 | 2,605 | 2,898 | 3,415# | 3,456# |
| Iowa State University | 2,039 | 2,217 | 2,411 | 2,827 | 3,132 | 1,647 | 1,399 | 1,331 | 1,392 | 1,279 |
| University of Northern Iowa | 481 | 537 | 638 | 677 | 820 | 799 | 881 | 808 | 590 | 874 |
| Sub-total | 5,852 | 6,629 | 7,540 | 8,274 | 8,841 | 5,230 | 4,885 | 5,037 | 5,397 | 5,609 |
| ADVANCED GRADUATE* | | | | | | | | | | |
| University of Iowa | | | | | | 2,235 | 2,197 | 2,029 | 2,025 | 1,963 |
| Iowa State University | | | | | | 1,521 | 1,345 | 1,331 | 1,241 | 1,225 |
| University of Northern Iowa | | | | | | | 98 | 105 | 174 | 124 |
| Sub-total | | | | | | 3,756 | 3,640 | 3,465 | 3,440 | 3,312 |
| TOTAL | | | | | | | | | | |
| University of Iowa | 14,480 | 16,355 | 17,755 | 18,659 | 19,506 | 20,236 | 20,322 | 20,387 | 20,052 | 20,528 |
| Iowa State University | 12,451 | 14,014 | 15,183 | 16,841 | 18,083 | 19,172 | 19,228 | 19,274 | 19,206 | 19,267 |
| University of Northern Iowa | 5,519 | 6,401 | 7,418 | 8,239 | 9,076 | 9,496 | 9,741 | 9,605 | 8,833 | 8,858 |
| | 32,450 | 36,770 | 40,356 | 43,739 | 46,665 | 48,904 | 49,291** | 49,266** | 48,091** | 48,653** |

* Included under Masters for years that figures are omitted.

** Not including off-campus enrollment.

# Includes law students counted until 1972 in "Professional" category. This accounts for apparent drop in "Professional" total between 1971-72.

STATE BOARD OF REGENTS' UNIVERSITIES

ESTIMATED FALL ENROLLMENTS (HEAD COUNT)*

1975-1983

(Actual for Fall 1974 included)

| | 1974** | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 |
|---|---|---|---|---|---|---|---|---|---|---|
| LOWER DIVISION | | | | | | | | | | |
| University of Iowa | 7,217 | 6,919 | 6,951 | 7,137 | 7,311 | 7,297 | 7,140 | 6,907 | 6,620 | 6,273 |
| Iowa State University | 9,495 | 8,826 | 9,152 | 9,423 | 9,412 | 9,373 | 9,173 | 8,916 | 8,538 | 8,102 |
| University of Northern Iowa | 4,566 | 4,655 | 4,575 | 4,610 | 4,684 | 4,699 | 4,667 | 4,574 | 4,450 | 4,251 |
| Sub-total | 21,278 | 20,400 | 20,678 | 21,170 | 21,407 | 21,369 | 20,980 | 20,397 | 19,608 | 18,626 |
| UPPER DIVISION | | | | | | | | | | |
| University of Iowa | 6,864 | 7,118 | 7,319 | 7,312 | 7,322 | 7,471 | 7,612 | 7,579 | 7,399 | 7,105 |
| Iowa State University | 7,472 | 7,803 | 7,661 | 7,557 | 7,852 | 8,109 | 8,097 | 8,071 | 7,913 | 7,688 |
| University of Northern Iowa | 3,105 | 3,467 | 3,701 | 3,722 | 3,667 | 3,577 | 3,651 | 3,764 | 3,739 | 3,665 |
| Sub-total | 17,441 | 18,388 | 18,681 | 18,591 | 18,841 | 19,157 | 19,360 | 19,414 | 19,051 | 18,458 |
| PROFESSIONAL | | | | | | | | | | |
| University of Iowa | 1,425 | 1,511 | 1,539 | 1,560 | 1,576 | 1,591 | 1,607 | 1,623 | 1,640 | 1,656 |
| Iowa State University | 366 | 397 | 438 | 471 | 471 | 471 | 471 | 471 | 471 | 471 |
| Sub-total | 1,791 | 1,908 | 1,977 | 2,031 | 2,047 | 2,062 | 2,078 | 2,094 | 2,111 | 2,127 |
| MASTERS | | | | | | | | | | |
| University of Iowa | 3,680 | 3,537 | 3,511 | 3,531 | 3,541 | 3,541 | 3,541 | 3,541 | 3,541 | 3,541 |
| Iowa State University | 1,385 | 1,400 | 1,426 | 1,452 | 1,464 | 1,477 | 1,490 | 1,502 | 1,515 | 1,540 |
| University of Northern Iowa | 894 | 713 | 793 | 819 | 804 | 795 | 767 | 820 | 820 | 810 |
| Sub-total | 5,959 | 5,650 | 5,730 | 5,802 | 5,809 | 5,813 | 5,798 | 5,863 | 5,876 | 5,891 |
| ADVANCED GRADUATE | | | | | | | | | | |
| University of Iowa | 2,085 | 1,815 | 1,780 | 1,760 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |
| Iowa State University | 1,196 | 1,250 | 1,274 | 1 298 | 1,311 | 1,323 | 1,335 | 1,348 | 1,360 | 1,360 |
| University of Northern Iowa | 125 | 111 | 113 | 115 | 117 | 119 | 121 | 123 | 125 | 128 |
| Sub-total | 3,406 | 3,176 | 3,167 | 3,173 | 3,178 | 3,192 | 3,206 | 3,221 | 3,235 | 3,238 |
| TOTAL | | | | | | | | | | |
| University of Iowa | 21,271 | 20,900 | 21,100 | 21,300 | 21,500 | 21,650 | 21,650 | 21,400 | 20,950 | 20,325 |
| Iowa State University | 19,914 | 19,676 | 19,951 | 20,201 | 20,510 | 20,753 | 20,566 | 20,308 | 19,797 | 19,161 |
| University of Northern Iowa | 8,690 | 8,946 | 9,182 | 9,266 | 9,272 | 9,190 | 9,206 | 9,281 | 9,134 | 8,854 |
| Total | 49,875 | 49,522 | 50,233 | 50,767 | 51,282 | 51,593 | 51,422 | 50,989 | 49,881 | 48,340 |

* Not including off-campus enrollment.

** Actual. Fall 1974 enrollment was higher than estimates for 1975 and 1976. These estimates are being revised, but the process was not complete at the time these materials were prepared.

FALL ENROLLMENT (HEAD COUNT)

IOWA SCHOOL FOR THE DEAF

Actual - 1964-1973

| Grade | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 | 1973 |
|---|---|---|---|---|---|---|---|---|---|---|
| Pre-Kindergarten | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 13 | 12 |
| Kindergarten | 40 | 20 | 28 | 28 | 21 | 46 | 42 | 14 | 15 | 15 |
| 1 | 32 | 40 | 19 | 27 | 29 | 25 | 44 | 42 | 15 | 15 |
| 2 | 26 | 32 | 40 | 19 | 27 | 28 | 26 | 48 | 44 | 15 |
| 3 | 28 | 26 | 29 | 37 | 18 | 29 | 28 | 29 | 45 | 46 |
| 4 | 22 | 27 | 25 | 28 | 37 | 18 | 30 | 31 | 29 | 45 |
| 5 | 33 | 22 | 27 | 26 | 27 | 40 | 20 | 32 | 30 | 30 |
| 6 | 27 | 32 | 20 | 27 | 24 | 30 | 37 | 21 | 33 | 30 |
| 7 | 30 | 27 | 31 | 18 | 28 | 27 | 31 | 40 | 21 | 34 |
| 8 | 7 | 29 | 26 | 32 | 19 | 30 | 27 | 30 | 41 | 21 |
| 9 | 28 | 7 | 27 | 29 | 31 | 20 | 30 | 26 | 30 | 43 |
| 10 | 28 | 26 | 7 | 27 | 32 | 35 | 20 | 31 | 27 | 30 |
| 11 | 7 | 28 | 26 | 17 | 27 | 28 | 35 | 21 | 31 | 26 |
| 12 | 20 | 7 | 28 | 25 | 17 | 30 | 34 | 37 | 21 | 32 |
| Total | 328 | 323 | 352 | 340 | 337 | 386 | 404 | 407 | 395 | 394 |

Estimated - 1974-1983

| Grade | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 |
|---|---|---|---|---|---|---|---|---|---|---|
| Pre-Kindergarten | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| Kindergarten | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| 1 | 15 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| 2 | 15 | 15 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| 3 | 15 | 15 | 15 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| 4 | 46 | 15 | 15 | 15 | 12 | 12 | 12 | 12 | 12 | 12 |
| 5 | 45 | 46 | 15 | 15 | 15 | 12 | 12 | 12 | 12 | 12 |
| 6 | 30 | 45 | 46 | 15 | 15 | 15 | 12 | 12 | 12 | 12 |
| 7 | 30 | 30 | 45 | 46 | 30 | 30 | 30 | 30 | 30 | 30 |
| 8 | 34 | 30 | 30 | 45 | 46 | 30 | 30 | 30 | 30 | 30 |
| 9 | 21 | 34 | 30 | 30 | 45 | 46 | 30 | 30 | 30 | 30 |
| 10 | 43 | 21 | 34 | 30 | 30 | 45 | 46 | 30 | 30 | 30 |
| 11 | 30 | 43 | 21 | 34 | 30 | 30 | 45 | 46 | 30 | 30 |
| 12 | 26 | 30 | 43 | 21 | 34 | 30 | 30 | 45 | 46 | 30 |
| Total | 374 | 360 | 342 | 311 | 317 | 310 | 307 | 307 | 292 | 276 |

FALL ENROLLMENT (HEAD COUNT)

IOWA BRAILLE AND SIGHT SAVING SCHOOL

Actual - 1964-1973

| Grade | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 | 1973 |
|---|---|---|---|---|---|---|---|---|---|---|
| Pre-Kindergarten | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 5 | 2 | 7 |
| Kindergarten | 6 | 7 | 10 | 4 | 10 | 9 | 4 | 7 | 12 | 7 |
| Pre-First Grade | 9 | 8 | 3 | 9 | 5 | 9 | 4 | 0 | 0 | 0 |
| 1 | 14 | 13 | 9 | 13 | 0 | 14 | 6 | 8 | 13 | 11 |
| 2 | 9 | 0 | 14 | 15 | 11 | 0 | 9 | 12 | 5 | |
| 3 | 10 | 11 | 0 | 9 | 14 | 10 | 8 | 3 | 9 | 12 |
| 4 | 11 | 8 | 8 | 8 | 10 | 11 | 9 | 6 | 2 | 11 |
| 5 | 10 | 13 | 9 | 8 | 9 | 12 | 11 | 10 | 8 | 2 |
| 6 | 9 | 9 | 14 | 12 | 7 | 9 | 9 | 15 | 7 | 8 |
| 7 | 15 | 11 | 8 | 18 | 9 | 6 | 11 | 7 | 11 | 11 |
| 8 | 11 | 16 | 14 | 9 | 20 | 11 | 6 | 6 | 5 | 3 |
| 9 | 13 | 11 | 14 | 15 | 7 | 19 | 9 | 6 | 4 | 7 |
| 10 | 7 | 12 | 13 | 14 | 18 | 9 | 14 | 7 | 6 | 3 |
| 11 | 8 | 8 | 10 | 12 | 11 | 10 | 5 | 13 | 5 | 5 |
| 12 | 6 | 7 | 9 | 8 | 11 | 11 | 5 | 3 | 15 | 3 |
| Special Classes - Primary | 7 | 8 | 7 | 7 | 4 | 7 | 0 | 0 | 2 | 6 |
| - Elementary | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 1 | |
| - Jr. High | 9 | 9 | 10 | 6 | 9 | 7 | 1 | 6 | 1 | 5 |
| - Sr. High | | | | | | | | | 5 | 7 |
| Deaf-Blind | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 6 | 8 |
| Total | 145 | 152 | 157 | 161 | 159 | 150 | 120 | 131 | 119 | 116 |

Estimated - 1974-1983

| Grade | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 |
|---|---|---|---|---|---|---|---|---|---|---|
| Pre-Kindergarten | 7 | 8 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Kindergarten | 7 | 4 | 5 | 6 | 5 | 5 | 5 | 5 | 5 | 5 |
| 1 | 11 | 10 | 7 | 8 | 9 | 8 | 6 | 5 | 5 | 5 |
| 2 | 3 | 6 | 5 | 7 | 7 | 7 | 7 | 6 | 6 | 6 |
| 3 | 5 | 6 | 6 | 5 | 7 | 6 | 6 | 6 | 6 | 6 |
| 4 | 6 | 4 | 5 | 6 | 5 | 7 | 5 | 6 | 6 | 6 |
| 5 | 11 | 8 | 6 | 5 | 6 | 5 | 7 | 5 | 5 | 5 |
| 6 | 0 | 10 | 7 | 6 | 5 | 6 | 5 | 6 | 6 | 6 |
| 7 | 7 | 0 | 9 | 6 | 6 | 5 | 6 | 4 | 6 | 6 |
| 8 | 12 | 7 | 3 | 9 | 6 | 6 | 5 | 6 | 4 | 4 |
| 9 | 4 | 10 | 8 | 3 | 9 | 6 | 6 | 4 | 6 | 6 |
| 10 | 3 | 5 | 10 | 7 | 3 | 9 | 6 | 5 | 4 | 4 |
| 11 | 4 | 4 | 5 | 10 | 7 | 3 | 9 | 6 | 5 | 5 |
| 12 | 4 | 5 | 5 | 5 | 10 | 7 | 3 | 9 | 6 | 6 |
| Special Classes - Primary | 5 | 7 | 7 | 7 | 9 | 9 | 11 | 10 | 11 | 11 |
| - Elementary | 8 | 6 | 7 | 8 | 9 | 9 | 10 | 12 | 12 | 11 |
| - Jr. High | 8 | 7 | 8 | 8 | 9 | 10 | 10 | 11 | 13 | 13 |
| - Sr. High | 7 | 8 | 9 | 8 | 9 | 10 | 11 | 11 | 11 | 11 |
| Deaf-Blind | 10 | 10 | 10 | 10 | 9 | 9 | 9 | 9 | 9 | 9 |
| Total | 122 | 125 | 127 | 130 | 136 | 133 | 133 | 132 | 132 | 131 |

Income Estimates

The general operating budgets of the institutions are financed by state appropriations, student fees, federal land grant appropriations, patient income which is shown under Sales and Services, and other income. State aporiations are by far the most important source of income for general program operations, constituting 66.7% of the total budget proposed for 1975-76. Sales and Services constitute 13.2% of the total general program operations budget with patient income from the hospital units constituting about 97% of the Sales and Services income. The remainder of the budget consists of 2.3% from federal funds and 2.5% from other income. A large portion of the other income is from reimbursed overhead for federal grants that are included in the restricted program operation.

The restricted program operations budget is financed from funds restricted to specific uses. The restricted program operations budget for 1975-76 is estimated to be $98.8 million. Federal funds and non-federal gifts and grants consitute 44.2% and 10.5%, respectively, of the total budget for restricted program operations. Sales and Services amount to 43.6% of the total budget of which about 82% would be income from auxiliary enterprises such as dormitory and dining services, other collegiate activities, and music council. The remaining 1.7% of the total budget for restricted program operations is derived from state appropriations, student fees and other income. Restricted programs other than auxiliary enterprises amount to an additional 27% over the general program budget of $238.6 million.

Student Fee and Tuition Rates

Student fee income is estimated to be $33,503,000 for 1974-75, which amounts to 23.6% of the three universities' combined general education fund budgets of $142,105,000. Except for changes in non-resident tuition rates which have been made in recent years in response to appropriations adjustments by the legislature, the tuition rates at the three state universities have not been changed since 1969. An increase in both resident and non-resident tuition rates is scheduled to take effect in 1975.

The cost to the student to attend a public university in Iowa has risen dramatically over the past two decades. For example, in 1951 tuition cost an Iowa resident $156 a year to attend the University of Iowa. By 1960 the tuition had reached $240 a year; by 1964 it was $340; and in 1969 the tuition charge was $620 a year, as it is now in 1974-75. The current tuition rate is $600 a year for resident undergraduate students at both Iowa State University and the University of Northern Iowa. For non-resident undergraduate students the present rates are $1,450, $1,434 and $1,200 at SUI, ISU and UNI, respectively. To these charges must be added the costs of room and board, books and supplies and other expenses associated with college attendance. Dormitory costs are relatively high at the state universities, since students must bear both construction and operating costs for these units.

The Board of Regents has conducted an extensive study of tuition rates and the factors related thereto. Revisions in the tuition rates have been adopted to be effective for the fall of 1975.

The Board of Regents adopted the following principles and guidelines for establishing tuition rates at the universities:

1. Authority to set tuition rates should rest with the Board of Regents for efficient good management of the institutions.

2. The state should maintain and advance the quality of education.

3. The tuition rate should be low as possible to maintain accessibility for students.

4. Tuition rates should be flexible and reasonable with respect to the share of costs borne by students and parents with the following guidelines:

   (a) Tuition should be set for the biennium.

   (b) Tuition should be set for at least six months to one year before it goes into effect.

   (c) Tuition rate increases should recognize inflation.

   (d) Tuition rates should be reasonable in comparison with rates charged by institutions in the 11-state area.

   (e) Aggregate institutional tuition should bear a reasonable relationship to the total cost of instruction.

   (f) Some differential in tuition rate for higher cost graduate and professional programs should be provided, keeping accessibility in mind.

   (g) Tuition adjustments, when required, should be in the range of $50 to $150 for residents and $100 to $300 for non-residents.

   (h) In the case of tuition increases, a considerable portion of the income generated should be provided for student aid.

   (i) Total costs for the student should be considered.

According to a tuition survey the average undergraduate in-state tuition for 1973-74 is $520 for member institutions of the National Association of State Universities and Land Grant Colleges, which may be compared with $620 at the University of Iowa and $600 at Iowa State. A similar survey by American Association of State Colleges and Universities shows an average tuition of $489, which may be compared to $600 at the University of Northern Iowa. The corresponding surveys for non-resident tuition showed an average of $1,336 for the land grant survey and $1,238 for the American Association of State Colleges and Universities. In comparison with institutions in the 11-state area during 1973-74, the University of Iowa ranks 6th for resident tuition, 9th in non-resident tuition; University of Northern Iowa ranks 5th for resident tuition and 8th for non-resident tuition. Similar comparisons in the 11-state area for graduate tuition rates show the University of Iowa for resident master and advanced graduate students ranks 3rd and 4th, respectively, while rates for non-resident students rank 5th at both degree levels. For Iowa State University the resident

masters and advanced graduate tuitions rank 2nd and 3rd, respectively, while the non-resident rates rank 5th at both degree levels. At the University of Northern Iowa both resident and non-resident rates rank 4th at the masters' level and at the advanced graduate levels.

A study was made of parental income for students attending the Regent universities. It indicated that the tuition rates are too high for many low-income students to attend the Regent institutions. Only 14% of the students at the state universities estimate parental income to be under $7,500. The Commission on Financing Postsecondary Education estimates that for every $100 increase in tuition in public 4-year institutions enrollment will decrease 3.1%, 1.2% and 0.7% in the low, middle and high income groups, respectively.

Costs for the various levels of instruction at each of the institutions were also considered during the deliberations on revisions in the tuition rates. The tuition rates for the current year of 1974-75, and 1975-76 and 1976-77 as adopted by the Board of Regents, and the amount of tuition increase is set forth as follows for each of the institutions:

| | Tuition Rates per Academic Year | | | Tuition Increase | | | |
|---|---|---|---|---|---|---|---|
| | 1974-75 | 1975-76 | 1976-77 | 1975-76 over 1974-75 | % Incr. | 1976-77 over 1974-75 | % Incr. |
| **University of Iowa** | | | | | | | |
| Resident Students | | | | | | | |
| Undergraduate | $ 620 | $ 682 | $ 682 | $ 62 | 10.0% | $ 62 | 10.0% |
| Graduate | 710 | 780 | 780 | 70 | 9.9% | 70 | 9.9% |
| Medicine | 870 | 1,200 | 1,200 | 330 | 37.9% | 330 | 37.9% |
| Dentistry | 870 | 1,030 | 1,030 | 160 | 18.4% | 160 | 18.4% |
| Law | 710 | 780 | 780 | 70 | 9.9% | 70 | 9.9% |
| Non-Resident Students | | | | | | | |
| Undergraduate | 1,450 | 1,550 | 1,550 | 100 | 6.9% | 100 | 6.9% |
| Graduate | 1,550 | 1,650 | 1,650 | 100 | 6.5% | 100 | 6.5% |
| Medicine | 1,950 | 2,500 | 2,700 | 550 | 28.2% | 750 | 38.5% |
| Dentistry | 1,950 | 2,150 | 2,280 | 200 | 10.3% | 330 | 16.9% |
| Law | 1,620 | 1,720 | 1,720 | 100 | 6.2% | 100 | 6.2% |
| **Iowa State University** | | | | | | | |
| Resident Students | | | | | | | |
| Undergraduate | $ 600 | $ 660 | $ 660 | $ 60 | 10.0% | $ 60 | 10.0% |
| Graduate | 705 | 774 | 774 | 69 | 9.9% | 69 | 9.9% |
| Veterinary Medicine | 600 | 861 | 1,029 | 261 | 43.3% | 429 | 71.7% |
| Non-Resident Students | | | | | | | |
| Undergraduate | 1,434 | 1,530 | 1,530 | 96 | 6.8% | 96 | 6.8% |
| Graduate | 1,584 | 1,650 | 1,650 | 66 | 4.3% | 66 | 4.3% |
| Veterinary Medicine | 1,434 | 1,749 | 2,169 | 315 | 22.2% | 735 | 51.5% |
| **University of Northern Iowa** | | | | | | | |
| Resident Students | | | | | | | |
| Undergraduate | 600 | 630 | 630 | 30 | 5.0% | 30 | 5.0% |
| Graduate | 630 | 660 | 660 | 30 | 4.8% | 30 | 4.8% |
| Non-Resident Students | | | | | | | |
| Undergraduate | 1,200 | 1,200 | 1,200 | - | | - | |
| Graduate | 1,380 | 1,380 | 1,380 | - | | - | |

This budget request includes estimates of income from student fees based on the new tuition rates, as well as the enrollments estimated for each year of the 1975-77 biennium. Included in special needs are amounts for student aid for each of the universities, based on calculations of the amount of tuition increase for each student who is currently receiving student aid.

The following tables show enrollment and tuition history at each of the universities since 1952. The distribution of student fees for September, 1974 is included for informational purposes. Tables are included that show tuition and fees for resident and non-resident undergraduate students at other universities for comparison.

THE UNIVERSITY OF IOWA
Enrollment Figures and Tuition-Fee Distribution

| Fall Semester | Resident Students Number | Resident Students Fee/Year | Non-resident Students Number | Non-resident Students Fee/Year | Total Number of Students | Percent of Non-residents |
|---|---|---|---|---|---|---|
| 1954-55 | 6562 | 156 | 1852 | 376 | 8414 | 22 |
| 1955-56 | 7335 | 204 | 1996 | 424 | 9331 | 21 |
| 1956-57 | 7698 | 204 | 2203 | 424 | 9901 | 22 |
| 1957-58 | 7964 | 220 | 2290 | 500 | 10254 | 22 |
| 1958-59 | 8066 | 220 | 2450 | 500 | 10516 | 23 |
| 1959-60 | 8027 | 220 | 2762 | 500 | 10789 | 26 |
| 1960-61 | 8120 | 240 | 2993 | 520 | 11113 | 27 |
| 1961-62 | 8329 | 290 | 3372 | 620 | 11701 | 29 |
| 1962-63 | 8509 | 290 | 3605 | 620 | 12114 | 30 |
| 1963-64 | 8984 | 290 | 3939 | 620 | 12923 | 30 |
| 1964-65 | 9995 | 340 | 4485 | 770 | 14480 | 31 |
| 1965-66 | 11459 | 340 | 4896 | 850 | 16355 | 30 |
| 1966-67 | 12688 | 340 | 5067 | 930 | 17755 | 29 |
| 1967-68 | 13509 | 370 | 5150 | 1000 | 18659 | 28 |
| 1968-69 | 14409 | 370 | 5097 | 1000 | 19506 | 26 |
| 1969-70 | 14904 | 620 | 5332 | 1250 | 20236 | 26 |
| 1970-71 | 15324 | 620 | 5280 | 1250 | 20604 | 26 |
| 1971-72 | 15099 | 620 | 5288 | 1250 | 20387 | 26 |
| 1972-73 | 14876 | 620 | 5176 | 1250 | 20052 | 25.8 |
| 1973-74 | 15295 | 620 | 5233 | 1350 | 20528 | 25 |
| 1974-75 | 15926 | 620 | 5345 | 1450 | 21271 | 25 |

Tuition-Fee Distribution -- Effective September 1974

| | Resident | Non-resident |
|---|---|---|
| Student Publications | $ 4.00 | $ 4.00 |
| Recreation Building | 7.00 | 7.00 |
| Memorial Union Building | 17.00 | 17.00 |
| Auditorium Building | 16.00 | 16.00 |
| Special Programs | 9.00 | 9.00 |
| Sub-total | $ 53.00 | $ 53.00 |
| Portion of Fee received by Univ. | 567.00 | 1,397.00 |
| Total | $ 620.00 | $ 1,450.00 |

IOWA STATE UNIVERSITY
Enrollment Figures and Tuition-Fee Distribution

| Fall Quarter | Resident Students Number | Resident Students Fee/Year | Non-Resident Students Number | Non-Resident Students Fee/Year | Total Number Of Students | Percentage of Non-Residents |
|---|---|---|---|---|---|---|
| 1952-53 | 5,650 | 150 | 2,174 | 360 | 7,824 | 28 |
| 1953-54 | 5,566 | 150 | 2,214 | 360 | 7,780 | 28 |
| 1954-55 | 6,030 | 150 | 2,278 | 366 | 8,308 | 27 |
| 1955-56 | 6,773 | 198 | 2,403 | 408 | 9,176 | 26 |
| 1956-57 | 7,274 | 198 | 2,399 | 408 | 9,673 | 25 |
| 1957-58 | 7,336 | 231 | 2,490 | 501 | 9,826 | 25 |
| 1958-59 | 7,054 | 231 | 2,449 | 501 | 9,503 | 26 |
| 1959-60 | 6,739 | 231 | 2,513 | 501 | 9,252 | 27 |
| 1960-61 | 6,942 | 252 | 2,784 | 522 | 9,726 | 28 |
| 1961-62 | 7,357 | 297 | 3,056 | 600 | 10,413 | 29.3 |
| 1962-63 | 7,633 | 297 | 3,254 | 600 | 12,887 | 29.9 |
| 1963-64 | 7,933 | 297 | 3,584 | 600 | 11,517 | 31.1 |
| 1964-65 | 8,950 | 345 | 3,501 | 750 | 12,451 | 28.1 |
| 1965-66 | 10,331 | 345 | 3,683 | 840 | 14,014 | 26.3 |
| 1966-67 | 11,298 | 345 | 3,885 | 930 | 15,183 | 25.6 |
| 1967-68 | 12,771 | 375 | 4,070 | 1,005 | 16,841 | 24.2 |
| 1968-69 | 13,980 | 375 | 4,103 | 1,005 | 18,083 | 22.7 |
| 1969-70 | 15,162 | 600 | 4,010 | 1,230 | 19,172 | 20.9 |
| 1970-71 | 15,585 | 600 | 4,035 | 1,230 | 19,620 | 20.6 |
| 1971-72 | 15,403 | 600 | 3,871 | 1,230 | 19,274 | 20.1 |
| 1972-73 | 15,568 | 600 | 3,892 | 1,230 | 19,460 | 20.1 |
| 1973-74 | 15,196 | 600 | 4,671 | 1,332 | 19,267 | 24.2 |
| 1974-75 | 15,559 | 600 | 4,355 | 1,434 | 19,914 | 21.9 |

Tuition-Fee Distribution -- Effective September 1974

| | Resident | Non-Resident |
|---|---|---|
| Student Activity Fee | $ 27.00 | $ 27.00 |
| Special Building Fund | 21.00 | 21.00 |
| Sub-total | $ 48.00 | $ 48.00 |
| Portion of Fee to Iowa State University General Fund | 552.00 | 1,386.00 |
| | $600.00 | $1,434.00 |

UNIVERSITY OF NORTHERN IOWA
Enrollment Figures and Tuition-Fee Distribution

| Fall Enrollment | | | | Student Fees Per Academic Year | | | |
|---|---|---|---|---|---|---|---|
| | | | | Undergraduates | | Graduates | |
| Year | Total | Non Resident | % Non Resident | Resident | Non Resident | Resident | Non Resident |
| 1949 | 2948 | 154 | 5.2 | $ 99. | $ 99. | $ | $ |
| 1950 | 2688 | 133 | 4.9 | 108. | 108. | | |
| 1951 | 2346 | 138 | 5.9 | 108. | 108. | | |
| 1952 | 2239 | 154 | 6.9 | 120. | 120. | 120. | 120. |
| 1953 | 2231 | 132 | 5.9 | 120. | 120. | 120. | 120. |
| 1954 | 2676 | 121 | 4.5 | 120. | 120. | 120. | 120. |
| 1955 | 3045 | 144 | 4.7 | 159. | 159. | 159. | 159. |
| 1956 | 3179 | 135 | 4.2 | 159. | 159. | 195. | 195. |
| 1957 | 3210 | 118 | 3.7 | 200. | 200. | 230. | 230. |
| 1958 | 3494 | 175 | 5.0 | 200. | 200. | 230. | 230. |
| 1959 | 3428 | 173 | 5.0 | 200. | 200. | 230. | 230. |
| 1960 | 3616 | 178 | 4.9 | 220. | 220. | 250. | 250. |
| 1961 | 4061 | 242 | 5.9 | 246. | 246. | 276. | 276. |
| 1962 | 4572 | 228 | 4.9 | 252. | 252. | 282. | 282. |
| 1963 | 5147 | 243 | 4.7 | 252. | 252. | 282. | 282. |
| 1964 | 5505 | 235 | 4.2 | 292. | 492. | 322. | 322. |
| 1965 | 6420 | 218 | 3.4 | 312. | 612. | 342. | 342. |
| 1966 | 7418 | 227 | 3.1 | 342. | 642. | 373. | 573. |
| 1967 | 8239 | 207 | 3.5 | 372. | 772. | 402. | 702. |
| 1968 | 9067 | 218 | 2.4 | 398. | 798. | 428. | 728. |
| 1969 | 9496 | 218 | 2.3 | 600. | 1000. | 630. | 1030. |
| 1970 | 9741 | 218 | 2.2 | 600. | 1000. | 630. | 1030. |
| 1971 | 9605 | 200 | 2.1 | 600. | 1000. | 630. | 1030. |
| 1972 | 9580 | 201 | 2.1 | 600. | 1000. | 630. | 1030 |
| 1973 | 8858 | 280 | 3.2 | 600. | 1100. | 630. | 1280. |
| 1974 | 8690 | 331 | 3.8 | 600. | 1200. | 630. | 1380. |

Tuition-Fee Distribution - Effective September 1974

| | Resident | Non-Resident |
|---|---|---|
| Student Activities | $ 6.50 | $ 6.50 |
| Building Fund for Student Activities | 5.00 | 5.00 |
| Union Building Fund | 10.50 | 10.50 |
| UNI-Dome Building Fund | 25.00 | 25.00 |
| Sub Total | $47.00 | $47.00 |
| Portion of Fee to University of Northern Iowa General Fund | 553.00 | 1,153.00 |
| | $600.00 | $1,200.00 |

THE UNIVERSITY OF IOWA

Comparison of Tuition-Fees for College of Liberal Arts
at Comparable Universities in Eleven-State Area
for Academic Year of 1974-75

(includes mandatory activity and building fees)

| Resident | Amount Allocated to General Operations | Amount Allocated to Other Funds | Total |
|---|---|---|---|
| University of Michigan | $ 901 | $ 3 | $ 904 |
| Indiana University | 722 | 0 | 722 |
| University of Minnesota | 567 | 147 | 714 |
| University of Illinois | 496 | 194 | 690 |
| University of Nebraska | 540 | 123 | 663 |
| University of Wisconsin | 648 | 0 | 648 |
| THE UNIVERSITY OF IOWA | 567 | 53 | 620 |
| University of Missouri | 540 | 40 | 580 |
| University of South Dakota | 456 | 122 | 578 |
| University of Kansas | 410 | 163 | 573 |
| University of North Dakota | 354 | 113 | 467 |
| **Non-Resident** | | | |
| University of Michigan | $2,797 | $ 3 | $2,800 |
| University of Wisconsin | 2,204 | 0 | 2,204 |
| University of Illinois | 1,486 | 194 | 1,680 |
| University of Minnesota | 1,530 | 147 | 1,677 |
| University of Missouri | 1,620 | 40 | 1,660 |
| Indiana University | 1,640 | 0 | 1,640 |
| University of Nebraska | 1,447.50 | 123 | 1,570.50 |
| THE UNIVERSITY OF IOWA | 1,397 | 53 | 1,450 |
| University of Kansas | 1,200 | 163 | 1,363 |
| University of North Dakota | 1,195 | 113 | 1,308 |
| University of South Dakota | 1,152 | 122 | 1,274 |

THE UNIVERSITY OF IOWA

Comparison of Undergraduate Tuition and Fees
BIG TEN UNIVERSITIES *
Academic Year 1974-75

| Resident | Amount Allocated to General Operations | Amount Allocated to Other Funds | Total |
|---|---|---|---|
| University of Michigan | $ 901 | $ 3 | $ 904 |
| Ohio State University | 780 | 0 | 780 |
| Purdue University | 750 | 0 | 750 |
| Indiana University | 722 | 0 | 722 |
| Michigan State University | 720 | 0 | 720 |
| University of Minnesota | 567 | 147 | 714 |
| University of Illinois | 496 | 194 | 690 |
| THE UNIVERSITY OF IOWA | 567 | 53 | 620 |
| University of Wisconsin | 648 | 0 | 648 |
| **Non-Resident** | | | |
| University of Michigan | $2,797 | $ 3 | $2,800 |
| University of Wisconsin | 2,204 | 0 | 2,204 |
| Ohio State University | 1,830 | 0 | 1,830 |
| Purdue University | 1,700 | 0 | 1,700 |
| University of Illinois | 1,486 | 194 | 1,680 |
| University of Minnesota | 1,530 | 147 | 1,677 |
| Michigan State University | 1,665 | 0 | 1,665 |
| Indiana University | 1,640 | 0 | 1,640 |
| THE UNIVERSITY OF IOWA | 1,397 | 53 | 1,450 |

* Northwestern University, a private school, omitted.

IOWA STATE UNIVERSITY

Comparison of Tuition and Fees for College of Sciences
and Humanities at Comparable Institutions in Eleven-State Area
for the Academic Year of 1974-75

| Resident | Amount Allocated to General Operations | Amount Allocated to Other Funds | Total |
|---|---|---|---|
| Purdue University | $ 750.00 | $ 00.00 | $ 750.00 |
| Michigan State University | 720.00 | 00.00 | 720.00 |
| University of Minnesota | 567.00 | 147.00 | 714.00 |
| University of Illinois | 496.00 | 194.00 | 690.00 |
| University of Nebraska | 540.00 | 123.00 | 663.00 |
| University of Wisconsin | 648.00 | 00.00 | 648.00 |
| IOWA STATE UNIVERSITY | 552.00 | 48.00 | 600.00 |
| University of Missouri | 540.00 | 40.00 | 580.00 |
| South Dakota State | 444.50 | 131.00 | 575.50 |
| Kansas State University | 410.00 | 122.00 | 532.00 |
| North Dakota State University | 354.00 | 81.00 | 435.00 |
| **Non-Resident** | | | |
| University of Wisconsin | $2,204.00 | $ 00.00 | $2,204.00 |
| Purdue University | 1,700.00 | 00.00 | 1,700.00 |
| University of Illinois | 1,486.00 | 194.00 | 1,680.00 |
| University of Minnesota | 1,530.00 | 147.00 | 1,677.00 |
| Michigan State University | 1,665.00 | 00.00 | 1,665.00 |
| University of Missouri | 1,620.00 | 40.00 | 1,660.00 |
| University of Nebraska | 1,447.50 | 123.00 | 1,570.50 |
| IOWA STATE UNIVERSITY | 1,386.00 | 48.00 | 1,434.00 |
| South Dakota State University | 1,224.00 | 131.00 | 1,355.00 |
| Kansas State University | 1,200.00 | 122.00 | 1,322.00 |
| North Dakota State University | 1,083.00 | 81.00 | 1,164.00 |

IOWA STATE UNIVERSITY

Comparison of Tuition and Fees
Big Eight Institutions
Academic Year 1974-75

| Resident | Amount Allocated to General Operations | Amount Allocated to Other Funds | Total |
|---|---|---|---|
| University of Nebraska | $ 540.00 | $123.00 | $ 663.00 |
| IOWA STATE UNIVERSITY | 552.00 | 48.00 | 600.00 |
| University of Missouri | 540.00 | 40.00 | 580.00 |
| University of Kansas | 410.00 | 163.00 | 573.00 |
| University of Colorado | 476.00 | 93.50 | 569.50 |
| Kansas State | 410.00 | 122.00 | 532.00 |
| Oklahoma State | 367.50 | 96.50 | 464.00 |
| University of Oklahoma | 367.50 | 77.50 | 445.00 |
| **Non-Resident** | | | |
| University of Colorado | $1,908.00 | $ 93.50 | $2,001.50 |
| University of Missouri | 1,620.00 | 40.00 | 1,660.00 |
| University of Nebraska | 1,447.50 | 123.00 | 1,570.50 |
| IOWA STATE UNIVERSITY | 1,386.00 | 48.00 | 1,434.00 |
| University of Kansas | 1,200.00 | 163.00 | 1,363.00 |
| Kansas State | 1,200.00 | 122.00 | 1,322.00 |
| Oklahoma State | 1,147.50 | 96.50 | 1,244.00 |
| University of Oklahoma | 1,147.50 | 77.50 | 1,225.00 |

UNIVERSITY OF NORTHERN IOWA

Comparison of Undergraduate Tuition and Fees
at Comparable Universities in Eleven State
Area for Academic Year of 1974-75

| Resident | Amount Allocated to General Operations | Amount Allocated to Other Funds | Total |
|---|---|---|---|
| Ball State University | $ 555 | $ 165 | $ 720 |
| Oakland University(1) | 635.50 | 32 | 667.50 |
| University of Nebraska(1) | 558 | 60 | 618 |
| Central Michigan University(1) | 573.50 | 40 | 613.50 |
| University of Wisconsin | 485(2) | 88 | 573(2) |
| | 560(3) | 88 | 648(3) |
| Northern Illinois University | 404 | 199.50 | 603.50 |
| UNIVERSITY OF NORTHERN IOWA | 553 | 47 | 600 |
| University of Missouri | 540 | 50 | 590 |
| University of South Dakota(1) | 441.75 | 122 | 563.75 |
| Wichita State University | 410 | 142.50 | 552.50 |
| University of North Dakota | 354 | 113 | 467 |
| **Non-Resident** | | | |
| University of Wisconsin | $1,818(2) | $ 88 | $1,906(2) |
| | 2,116(3) | 88 | 2,204(3) |
| Oakland University(1) | 1,798 | 32 | 1,830 |
| University of Missouri | 1,620 | 50 | 1,670 |
| University of Nebraska(1) | 1,495.75 | 60 | 1,555.75 |
| Ball State University | 1,275 | 165 | 1,440 |
| Central Michigan University(1) | 1,395 | 40 | 1,435 |
| Wichita State University | 1,200 | 142.50 | 1,342.50 |
| Northern Illinois University | 1,065 | 199.50 | 1,264.50 |
| University of South Dakota(1) | 1,116 | 122 | 1,238 |
| UNIVERSITY OF NORTHERN IOWA | 1,153 | 47 | 1,200 |
| University of North Dakota | 1,082 | 113 | 1,195 |

(1) These institutions reported tuition in terms of charges per credit hour. The charges per credit hour were converted to a dollar amount by using 31 credit hours as a FTE undergraduate student.
(2) Rates for freshmen and sophomores.
(3) Rates for juniors and seniors.

Federal Fund Losses

During 1973 it became evident that a change in emphasis by the federal government regarding its pattern of support to higher education would cause losses in the millions of dollars for various programs in the Regent institutions. During the past decade substantial federal funds were utilized to expand enrollments in the health sciences, to acquire high quality faculty in a highly competitive market, to create some superb instructional facilities and to expand various programs. Recent policies of the federal government have not been sufficiently clear to estimate at all accurately the level at which federal funds will be continued either for 1974-75 or for the 1975-77 biennium; thus, this category may require legislative consideration at a later date.

In response to the prospect of a loss in federal funds, the Board of Regents in early 1974 requested a contingency appropriation to maintain instruction at its 1972-73 level in several health science and related programs. Such an appropriation in the amount of $3 million was made available by the 65th General Assembly, with payouts from the appropriation subject to approval of the Governor and the State Comptroller. Although a year ago the loss of federal funds was expected to be considerably more than $3 million, it now appears that the $3 million will be sufficient to cover the losses for 1974-75. Some federal grants will be made late in the 1974-75 fiscal year so it will not be possible until later in the year to know the exact extent of the losses. Additional losses may be incurred during the 1975-77 biennium as the transition in federal policies progresses. Therefore, the Board of Regents requests that any funds remaining from the contingency appropriation for federal fund losses be carried forward in the appropriations for 1975-77.

It may be noted in the financial statements elsewhere in the budget request that amounts are included from the contingency appropriation for federal funds losses in the budgets for Iowa State University and the University of Northern Iowa of $677,000 and $52,000 respectively. These amounts were included on the basis of estimates of the universities, subject to detailed documentation of the grants involved and approval of the Governor and the State Comptroller. A request for at least $1.5 million is expected from the University of Iowa later in the year.

Some states have covered such losses to their universities from the federal dollars channeled to the states through the so-called "revenue-sharing" program, on the ground that these are essentially the same dollars which were previously paid directly to the universities to support state-approved programs on the campuses, e.g., expanded enrollments in human and veterinary medicine.

Quad-Cities Graduate Study Center and Sparsely Populated Areas

The Quad-Cities Graduate Study Center is a cooperative program supported by the local community, the State of Illinois, the State of Iowa, and by student fees. The University of Iowa general university budget includes $50,000 for the Quad-Cities Graduate Study Center as appropriated for each year of the 1973-75 biennium. The amount is included in the faculty and institutional officials' salary starting base and, therefore, is augmented in the amount of 12% and 8% for the years 1975-76 and 1976-77, respectively. The additional amounts of $12,000 for 1975-76 and $11,000 for 1976-77 will bring the total amount for the Quad-Cities Graduate Study Center in each of the two years to $68,000 and $74,000, respectively which are the amounts requested from the State of Iowa. Identical amounts have been requested from the State of Illinois. This program has been an effective example of continuing education. Considerable interest in the program has been expressed in educational circles nationally.

An annual appropriation of $60,000 is requested to underwrite extension courses in sparsely populated areas of the state. Most off-campus classes are completely self-supporting, with participants' fees paying the costs of instruction, travel and administration. As a result, many communities in the state are denied the educational opportunities available to communities closer to the universities or which can provide sufficient numbers to cover all costs. The requested appropriation would provide an educational subsidy for Iowans throughout the state, just as the state does for those students who are in residence at the universities. The program will be initiated on a trial basis and the Board of Regents will monitor its effectiveness.

Indigent Patient Care

Indigent patient services at University Hospitals are financed by state appropriations which amount to $11,910,000 for 1974-75 including the contingency for fuel and purchased electricity of $58,000 and the requested deficiency appropriation to cover fuel and purchased electricity to the extent of $43,000. For the 1973-75 biennium the appropriations brought the proportion of the budget for indigent patients up to about one-third of the total University Hospitals budget. The requested appropriation for 1975-77 includes 31.6% of the budget, excluding special needs, for indigent patients. It includes 8.8% in 1975-76 and 16.3% in 1976-77 of the University Hospital special needs for indigent patients because those new services will be available to indigent patients as well as private paying patients.

It is anticipated that the requested appropriation will be sufficient to maintain present county indigent patient quotas and that there will be no subsidization by private-paying patients of the 10,500-plus indigent patients who will be cared for in University Hospitals next year.

PLANT CAPITAL

The Board of Regents requests $37,900,000 in appropriations for capital improvement for the 1975-77 biennium. The proposed program covers 34 different projects which are listed herein on a priority basis. They are grouped into the following categories:

| | |
|---|---|
| New Facilities | $19,180,000 |
| Deferred Equipment | 1,285,000 |
| Remodeling Projects | 7,865,000 |
| Utility Projects | 9,230,000 |
| Special Needs | 340,000 |
| Total | $37,900,000 |

The requested projects are those that have survived a careful and severe analytical process, which resulted in the deletion of more than $47 million in projects from the requests of the institutions to the Board of Regents. Needs for new space were derived to a significant extent from the use of uniform space standards and their application to existing academic and research programs. No functional expansion in workload or scope of program is assumed in the request for new facilities. Rather, it is intended to overcome obsolescence of facilities, to improve efficiency through consolidation of operating units, and to meet today's educational requirements.

Funding this request will also permit removal of several old, unsuitable temporary and other structures that have been kept in service far beyond normal considerations due to the very large enrollment increases in the 1960's. The request is substantially in line with the level of capital program approved by the General Assembly during the past five biennia. Average appropriations and bond authorizations amount to $25 million during those periods. The $37.9 million requested here is comparable with the prior expenditure rate when adjusted for inflation.

Detailed institutional studies have been undertaken to ascertain the condition of present space at the three universities. These studies indicate that about 900,000 gross square feet of space should be demolished in the universities within the next eight to 10 years. The space includes quonset huts more than 30 years old, structurally unsound buildings and other space which cannot be economically adapted to present or future uses. Much of this space involves high operating costs and relatively low efficiency of utilization.

The institutions razed a substantial amount of space in the current biennium. This intent has been expressed to the legislative committees. About 57,000 square feet were razed at the University of Iowa. Substantial additional space will be razed after the new buildings now under construction are occupied.

The estimated cost of each project is presented in 1975 dollars. As time passes the effects of inflation will raise the probable cost of accomplishing the amount of construction included in the 1975 estimates. The board has been grappling with the problem of rapid inflation during the current biennium on projects authorized during the 1973 and 1974 sessions of the legislature. For example, in 1974 the Board of Regents was forced to transfer $470,000 from the Speech/Art Building in order to proceed with the authorized construction of the

Industrial Arts Building at the University of Northern Iowa. This action was taken in consultation with the executive and legislative fiscal leaders. Restoration of those funds thus shifted from the Speech/Art Building is the first priority of the board for 1975.

Every effort is being made by the Board of Regents to offset the effect of inflation by rapid progress toward construction of projects. Architectural firms have been employed to draft preliminary plans on the major new construction projects. This advance planning may well save as much as 7% to 10% of ultimate project costs. The institutions are also using construction techniques such as construction management and "fast track" construction for earlier completion.

The use of space standards and "models" to ascertain the need for new space has been developed to a relatively high degree of sophistication by the Board of Regents and its institutions. The purpose of this tool has been designed to attempt to provide the following answers:

a) Assess the overall magnitude of new academic-administrative space needed by each institution at a specified future date.

b) Allow for razing structures which have exceeded their usefulness due to age or functional change, which may be unsafe, or for which renovation is uneconomical.

c) Determine which types of space presently exist in sufficient magnitude to accommodate present programs.

d) Reveal where redistribution of existing spaces should be made.

e) Determine what new types of spaces are needed (i.e., classrooms, teaching labs, support space, library, etc.)

The model covers 8.9 million gross square feet of space at the three universities that is utilized for academic or administrative purposes. The board and institutional personnel are prepared to explain in detail to legislative committees the space standards and the use of the computer model as well as the projections of needed space that it indicates.

The universities now maintain more than 20 million gross square feet of building space of which about one-half is classified as academic or administrative space. About one-third of the total space or 6.5 million gross square feet is housing for students while the remainder is for university hospitals, student unions, auditoriums, etc. This amount of space will be augmented considerably with the completion of 10 major construction projects now under way or authorized.

The complete listing of projects for 1975-77 is shown on an interinstitutional priority basis. The relative urgency is reflected by the order of the list. It should be stressed, however, that an urgent need exists for each project.

The program categories are listed and explained briefly below.

1. New Facilities

The board requests funds for four major new facilities projects and four minor projects totaling $19,180,000. Equipment for only one of these facilities is requested this biennium.

a) Lindquist Center for Measurement, Phase II - University of Iowa

This project involves construction of 79,365 gross square feet and would house those portions of the College of Education which should not remain in other locations because of their function. The college needs a consolidated "home" in which the majority of its faculty and specialized classroom facilities are together. Presently the work of the college is severely hampered because its faculty members are housed in many different buildings across the campus. This building would permit efficient consolidation for the first time in the 60-year history of the college. During the fall of 1974 this college had 1,632 undergraduate majors and 873 graduate students. This project has long held high priority before the board.

b) Music Building - Iowa State University

A 50,000 gross square foot building would permit this department to gain the quality space it needs. Today, music instruction is provided in four old buildings - two of which should be razed. The music program at this university is primarily a service program as over one-third of the total student body participates in some form of musical activity during their stay as a student. This project will bring an all-university function into one appropriate location from its present widely-scattered overcrowded and functionally poor space. During the 105-year-old history of the music program, there never has been a time when this program was adequately housed.

c) Library Addition - Phase I - Iowa State University

The present library is inadequate to meet the demands upon it. To meet basic accommodation of these needs through the next 10 years, 100,000 net assignable square feet are needed. There are needs for additional stack areas, new study space, and expanded service space.

The existing library space would be renovated to improve the efficiency of operations and to integrate new construction effectively with the present library. The library presently has 170,000 net assignable square feet. New construction eventually would add 100,000 net assignable square feet. Phase I would provide about 50 percent of that need.

d) University of Northern Iowa
1. Supplemental Appropriation for Speech/Art Complex - Phase I
2. Speech/Art Complex - Phase II

Both of these projects are due primarily to inflation of the past two years. Space intended to be provided for this complex by 1973 and 1974 appropriations cannot be met without supplemental funds. The Speech/Art Complex is intended to house speech, speech pathology, theatre, radio and art. Phase I will be under contract this spring. Funds were shifted from this project to allow award of contracts on the Industrial Arts and Technology Building, now under construction.

Phase II would construct 66,755 gross square feet for Art. The phasing of this project is necessary because of price inflation.

Minor projects include a Seeds Laboratory of 27,000 gross square feet and a Horticulture Addition and Greenhouse of 13,570 gross square feet for Iowa State University; a Physical Plant storage building of 12,500 gross square feet at the University of Northern Iowa; and a Vocational Building Addition of 10,000 gross square feet at Iowa School for the Deaf.

In all, there is proposed new construction of about 350,000 gross square feet. When this new space is occupied, up to 135,000 gross square feet of obsolete space will be razed. This new space request is quite modest, representing a net growth of only 2% in academic or administrative space, and is urgently needed to meet demonstrated needs.

2. Deferred Equipment

Equipment is requested for the Design Center at Iowa State University and Speech/Art - Phase I at the University of Northern Iowa, both of which were funded by the 1973 and 1974 sessions. This equipment should be ordered prior to occupancy of these buildings in 1977. Equipment is requested for Art at UNI. This equipment would be moved to the new facility when completed. The need for modernizing art equipment is urgent.

3. Remodeling Projects

Operating funds for routine maintenance and repair are insufficient to permit major remodeling projects. Increased emphasis is given to remodeling needs in this capital request in an attempt to implement a "life-of-building" formula, which is explained in the RR&A operating portion of this request document.

Fourteen remodeling projects are requested including Food Service Centralization and Main Building alterations at Iowa School for the Deaf; Main Building and Dormitory/Recreation areas at Iowa Braille and Sight Saving School; Arts and Industries at the University of Northern Iowa; six projects at the University of Iowa including remodeling of Calvin Hall, Physical Education facilities, water improvements to specific buildings, Engineering Building; three projects are provided at Iowa State University involving old veterinary medicine facilities, Beardshear Hall and Horticulture.

The emphasis on obtaining adequate remodeling funds will continue into future biennia. Funding of this remodeling request is necessary if space is to be properly maintained and more effectively utilized.

4. Utility Projects

The utility requests are for both recurring and non-recurring needs. Two major projects, a new turbine generator at ISU and a replacement boiler for UNI are requested. Both projects should "pay back" capital costs through more economical operations over a relatively short period. These projects are anticipated to be the last requests for electrical turbines or boilers for the next 10 years. Funding this biennium is requested because of the risk involved in the event of failure to meet demands for current needs. Potentially high additional operating costs will be incurred if power has to be purchased, it has been pointed out.

Recurring utility needs involve six projects including storm and sanitary sewer system renovations, electrical system improvements, expansion and improvement of steam distribution systems. The utility systems must serve more than 20 million gross square feet of building space. It is extremely important that

these systems be adequate and properly maintained. The universities have forecast needs of over $19 million for recurring projects over the next 10 years. The 1975-77 request would meet about $3 million of that 10-year need.

5. Special Needs

The purchase of two minicomputer time-sharing learning systems for the University of Iowa is requested. These systems would be used to improve instructional programs. Operating funds required for these systems are requested in the special needs section of the operating budget.

* * * * *

It is understood that capital funds needed for compliance with the Iowa Occupational Safety and Health Act (IOSHA) will be handled on a statewide basis rather than as an agency asking. It should be noted, however, that the projects requested by the Regents would improve OSHA compliance at the institutions since each project would be designed to comply with IOSHA requirements.

The board invites visits to the campuses to view the progress which has been made and to evaluate need for new and updated facilities.

SUMMARY LISTING OF CAPITAL PROJECTS
1975-77
(Listed in Priority Order)
(000's Omitted)

| Institution | Project | Project Request |
|---|---|---|
| UNI | Supplemental Appropriation for Speech/Art - Phase I (To offset transfer to Industrial Arts Building) | $ 470 |
| UNI | Movable Equipment - Speech/Art Building - Phase I | 575 |
| ISU | Movable Equipment - Design Center | 500 |
| SUI | Lindquist Center - Phase II Construction | 5,000 |
| ISD | Remodel & Centralize Food Service Operations | 600 |
| SUI | Minicomputer Time Sharing Systems Equipment - Phase I | 340 |
| UNI | Arts & Industries Building Remodeling - Phase I | 750 |
| ISU | Quadrangle (Old Veterinary Medicine) Remodeling - Phase I | 2,000 |
| SUI | Minor Renovations<br>A. Fire Safety $200<br>B. Campus Lighting 100<br>C. Hospital School 70 | 370 |
| ISU | Turbine Generator # 3 & Auxiliaries | 3,040 |
| ISU | Music Building Construction | 3,235 |
| ISU | Library Addition - Phase I & Remodeling Existing Library | 5,500 |
| SUI | Calvin Hall Remodeling - Phase II | 250 |
| SUI | Miscellaneous Major Alterations | 500 |
| ISD | Miscellaneous Campus Alterations<br>A. Renovation for Two Classrooms - Main Building $50<br>B. Recondition Windows - Main Building 40 | 200 |

| Institution | Project | | Project Request |
|---|---|---|---|
| ISD (Cont.) | C. Tunnel to Infirmary | $60 | |
| | D. Replace Elevator - Main Building | 50 | |
| IBSSS | Main Building Alterations | | $ 220 |
| SUI | Physical Education (Academic) Facilities Remodeling | | 550 |
| ISU | Minor Utility Projects | | 525 |
| | A. Water Treatment & Storage (Heating Plant) | $150 | |
| | B. Steam Tunnels & Condensate Returns | 100 | |
| | C. Power Factor Improvements | 40 | |
| | D. Water Well # 11 | 60 | |
| | E. Sanitary & Storm Sewers Repairs | 175 | |
| UNI | Sanitary & Storm Sewers Renovations & Replacements | | 400 |
| UNI | Electric System Improvements | | 500 |
| UNI | Speech/Art Building - Phase II Construction | | 2,700 |
| UNI | Art Movable Equipment | | 210 |
| ISU | Seeds Laboratory Construction | | 800 |
| SUI | Storm & Sanitary Sewers Renovations & Replacements | | 725 |
| SUI | Engineering Building Remodeling - Phase I | | 320 |
| ISU | Beardshear Hall Remodeling | | 615 |
| IBSSS | Dormitory & Recreation Areas Renovations & Alterations | | 135 |
| SUI | Miscellaneous Electrical & Water System Improvements | | 700 |
| | A. Electrical Renovations - Medical Research Center | $250 | |
| | B. Water Systems Repairs in Eight Buildings | 290 | |
| | C. 5KV Distribution System Renovations | 160 | |
| SUI | Steam Distribution - Complete West Side Loop | | 450 |
| ISD | Vocational Building Addition | | 350 |
| UNI | Physical Plant Storage Building Addition | | 250 |

| Institution | Project | | Project Request |
|---|---|---|---|
| ISU | Horticulture Space Remodeling & Demolition | | $ 1,165 |
| | A. Remodel Horticulture Building | $560 | |
| | B. Remodel Greenhouses | 590 | |
| | C. Raze Old Horticulture Laboratory | 15 | |
| ISU | Horticulture Space Additions | | 875 |
| | A. Horticulture Building Addition | $687 | |
| | B. New Greenhouse | 188 | |
| UNI | Coal Fired Boiler & Auxiliaries | | 3,080 |
| | Total of Capital Projects - 1975-77 | | $37,900 |

SUI - University of Iowa, Iowa City
ISU - Iowa State University, Ames
UNI - University of Northern Iowa, Cedar Falls
ISD - Iowa School for the Deaf, Council Bluffs
IBSSS - Iowa Braille & Sight Saving School, Vinton

TUITION REPLACEMENT APPROPRIATIONS FOR ACADEMIC REVENUE BONDS

Tuition replacement appropriations are made by the General Assembly to pay debt service on outstanding academic revenue bonds. Bonds amounting to $34.8 million net, as authorized by the 1969 and 1971 legislative sessions, have been issued. A tuition replacement appropriation of $6.6 million is requested for 1975-77 for principal, interest and required reserve payments on these bonds. No new bonding authority is requested of the 66th General Assembly.

The tuition replacement request is net of earnings on investment of bond proceeds and receipts from federal interest subsidy grants. Total debt service payments of $7,114,705 will need to be made during 1975-77 with $489,705 coming from other funds. The non-appropriated funds are utilized before requesting state appropriations.

The appropriation request for 1975-77 represents the highest biennial cost for currently authorized bonds. Cost will decline to $6.0 million for 1977-79 and $5.5 million for 1979-81.

Higher initial costs are a feature of the 20-year, even principal bonding program utilized by the Board of Regents. There are higher payments on principal in the early years as compared to a level debt service program. Use of shorter term bonds was quite successful in attracting competitive bids and the resultant low interest rates. Debt service costs are also higher in the early years of an issue until required reserves for each issue are accumulated. This reserve is held and used to pay the last installment for an issue.

Tuition replacement appropriations are essential for the $34.8 million in bonds outstanding. The 1969, 1970, 1971 and 1973 legislative sessions have provided these appropriations in accordance with the policy stated in 1969 in the enabling legislation for the bonds. The highest priority of the Board of Regents is that the 66th General Assembly continue this commitment and the high support given this program by the Governor and legislature since 1969.

SALES OF ACADEMIC REVENUE BONDS BY
BOARD OF REGENTS
63RD AND 64TH G. A. AUTHORITY

| For Institution | Date of Sale | No. of Bidders | Net Interest Rate % | Initial Principal | Total Interest Costs [1] | Annual Principal Payment Over 20 Years [2] | Payout Year |
|---|---|---|---|---|---|---|---|
| SUI | 12-70 | 6 | 5.263011 | $ 7,920,000 | $ 4,625,600 | $ 400,000 | 1991 |
| ISU | 3-71 | 5 | 4.99306 | 1,165,000 | 628,503 | 60,000 | 1991 |
| UNI | 3-71 | 5 | 5.01787 | 3,330,000 | 1,834,433 | 170,000 | 1991 |
| ISU | 11-71 | 8 | 4.6800 | 2,445,000 | 1,256,648 | 125,000 | 1992 |
| SUI | 1-72 | 10 | 4.58338 | 3,750,000 | 1,879,938 | 190,000 | 1992 |
| ISU | 4-72 | 10 | 5.1031 | 6,485,000 | 3,551,258 | 325,000 | 1992 |
| UNI | 7-72 | 7 | 4,9309 | 3,500,000 | 1,812,134 | 175,000 | 1992 |
| ISU | 5-73 | 9 | 4.882 | 6,185,000 | 3,426,094 | 290,000 | 1994 |
| | | | | $34,780,000[3] | $19,014,608 | $1,735,000 | |

1. Does not include potential receipts from federal interest subsidy grants which has the effect of reduction in state tuition replacement appropriations.

2. Uses 6/30/75 payment as average.

3. 63rd G.A. Authority utilized $12,415,000;
64th G.A. Authority utilized $22,365,000.

BUDGET SUMMARY SCHEDULES

The financial schedules in the budget request are explained and summarized in this section.

Schedule 1 - Summary of General Program Operations and Capital Improvements

The purpose of Schedule 1 is to show the appropriations required to finance the requested budgets for 1975-76 and 1976-77. The schedule is in three parts: General Program Operations, Capital Improvements and Debt Service for Academic Revenue Bonds. Budgeted expenditures and institutional income are shown. Institutional income is subtracted from expenditures to show the amount of appropriations needed each year of the 1975-77 biennium.

Schedule 2 - General and Restricted Program Expenditures by Revenue Sources

Schedule 2 shows the total expenditures and revenues for all of the operations of the institutions. They are classified into two major parts: A. General; B. Restricted. Part A General includes those operations financed from general use funds such as state appropriations, student fees and other general income. This general fund budget, Part A, is the portion of the request for that is reviewed by the Governor and General Assembly to determine appropriations. Expenditures for Restricted Programs, Part B, are shown for informational purposes. These expenditures are financed by restricted use funds such as dormitories, student unions, organized athletics, federal and project grants and contracts.

Expenditures in Schedule 2 are broken down by major program. Program expenditures are shown by major revenue source. Caution should be exercised in using the source of revenue figures for general programs because they have been allocated arbitrarily to each program. This method of allocation was required because most general program income is pooled into one fund from which expenditures are made. It is impossible to identify specifically the amount of student fee income, for example, used for instruction. The same situation holds for the state general fund when appropriations are made in that the sales or income tax portion cannot be identified.

Plant Capital is shown in Restricted program section because it can be used only for one purpose.

Schedule 2 shows expenditures for each of six years, actual for 1971-72, 1972-73, and 1973-74, estimated for 1974-75, and proposed for 1975-76 and 1976-77. The detailed figures, which are summarized in Schedule 2, are contained in Schedules 5 and 7.

Schedule 3 - Summary of General Program Operations by Organizational Unit and Additions to Starting Base

General Program Operations are summarized in Schedule 3 by Organizational Unit and Additions to the starting base for each year of the 1975-77 biennium. This is the basic form used in prior years in presenting the budget requests. The starting

base in each case is the budget for the prior year. For example, fiscal year 1974-75 is the base for the requested additions for 1975-76. Fiscal year 1975-76 is the starting base for the 1976-77 requests.

The additions to the starting base are shown by the traditional categories of academic salary increases, non-academic salary increases, general expense, equipment and library books, etc.

The starting base plus the requested additions constitutes the requested budget. Institutional income is shown for each unit and deducted from the budget to arrive at the appropriation request.

Capital improvement projects are shown by unit and source of funding. In addition, the request for tuition replacement appropriations for academic revenue bonds are summarized.

The expenditure and income figures in Schedule 3 tie in with the other schedules.

Schedule 4 - Expenditure Analysis by Major Item
General Program Operations

Expenditures are classified by major item for fiscal years 1973-74 through 1976-77. The major items are academic salaries, non-academic salaries, general expenses, equipment and books, and repairs, replacements and alterations. This schedule shows the component of increase for each item. For example, academic salaries consists of pay raises for existing positions as well as funds for new positions requested for improvement or expansion of programs under "Special Needs". The increases in fiscal year 1975-76 and 1976-77 are added to the starting base to arrive at the total General Operations budget for each category or item.

Schedule 5 - Summary of Expenditures by Item
for General and Restricted Program Operations

Expenditures are summarized by major item (object of expenditure), for both general and restricted program operations for fiscal years 1971-72 through 1976-77. The figures for general operations tie back to the expenditure analyses in Schedule 4.

Schedule 6 - Detailed Expenditures for Instruction by Program

The instructional programs financed from general use funds are shown for each institution in Schedule 6. Instructional expenditures are detailed by item for each college or special unit within one institution for fiscal years 1971-72 through 1974-75.

Schedule 6 is not summarized on an inter-institutional basis because each institution has a different grouping of colleges and academic disciplines.

Schedule 7 - Statement of Revenue Sources for General Program Operations and Restricted Program Operations

Receipts by source of revenue for general and restricted programs are set forth for fiscal years 1971-72 through 1976-77 in Schedule 7. Seven basic sources of revenue are listed: 1) State Appropriations, 2) Student Fees, 3) Federal Funds, 4) Non-Federal Gifts and Grants, 5) Sales and Services, 6) Other Income, and 7) Transfers Out. Some of these categories of income are further subdivided.

State Appropriations include only direct appropriations to an institution. Appropriations to another department of the State of Iowa which are used to augment the revenue to the institution for services provided by the institution are to be included under the category, Sales and Services. Student Fees are applied to the appropriate individual restricted programs such as student activities and health services and the remaining portion is applied to General Program Operations. Federal Funds include direct federal appropriations, federal funds for undergraduate or graduate scholarships, teaching assistantships or research assistantships, federal research grants and other federal funds. The category does not include reimbursed overhead from the federal government or federal funds for loans to students. Reimbursed overhead is received from various sources of income and is shown under "Other Income" as a separate category. Federal loan funds for students are not included because the funds go directly to the students. Non-Federal Gifts and Grants with no restrictions attached are included under General Program Operations while those funds received with specific requirements, such as a specific research project, a professorial chair, or other, are included under Restricted Program Operations. Sales and Services includes such items as patient income, income from animal clinics, income from analysis of materials, receipts from sales of materials, sales of computer services, sales of patents, sales of consulting services and departmental publications. Sales of consulting services or private medical practice by individuals are included only if the revenues pass through the university accounts. Other Income includes reimbursed overhead from various sources of revenue, endowment income and other miscellaneous sources of income. Transfers Out includes transfers out to Reserve Fund, Improvement Fund, Debt Service, and Other Transfers. Net Revenue Applied is the total revenue available less the ending balance and equals the total or sub-total expenditures shown in Schedule 5.

Schedule 7 is applied to "Plant Capital Project Funds" and "Debt Service for Plant Capital" as well as "General Program Operations" and "Restricted Program Operations." Transfers Out may be to Reserve Fund for future building or in accordance with requirements of a revenue bond, to Improvement Fund for active capital improvement projects, or to Debt Service Fund for the payment of interest and principal.

STATE BOARD OF REGENTS

SUMMARY OF GENERAL PROGRAM OPERATIONS AND CAPITAL IMPROVEMENTS

(000's omitted)

| GENERAL PROGRAM OPERATIONS<br>1974-75**Estimated<br>Institution | Expenditures | | Source of Funds | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Budgeted Expenditures | %* | Tuition and Student Fees | Other Income | Subtotal | %* | State Appropriation | %* |
| University of Iowa | | | | | | | | |
| General University | $ 65,683 | 11.2 | $ 14,767 | $ 3,489 | $ 18,256 | 10.1 | $ 47,427 | 11.6 |
| University Hospitals | 37,660 | 12.0 | | 25,750 | 25,750 | 13.3 | 11,910 | 9.5 |
| Psychopathic Hospital | 3,492 | 6.0 | | 720 | 720 | (10.9) | 2,772 | 11.5 |
| Bacteriological Lab | 1,287 | 6.0 | | 302 | 302 | ( 1.0) | 985 | 8.4 |
| Hospital School | 1,915 | 9.4 | | 120 | 120 | (10.4) | 1,795 | 11.0 |
| State Sanatorium | 2,499 | 8.8 | | 380 | 380 | 3.0 | 2,119 | 9.9 |
| Subtotal | 112,536 | 11.1 | 14,767 | 30,761 | 45,528 | 11.2 | 67,008 | 11.1 |
| Iowa State University | | | | | | | | |
| General University | 55,359 | 13.0 | 13,845 | 2,400 | 16,245 | 7.1 | 39,114 | 16.0 |
| Experiment Station | 6,572 | 10.2 | | 1,671 | 1,671 | 6.6 | 4,901 | 11.6 |
| Co-op. Ext. Service | 7,785 | 15.1 | | 3,387 | 3,387 | 9.5 | 4,398 | 18.7 |
| Subtotal | 69,716 | 13.0 | 13,845 | 7,458 | 21,303 | 7.0 | 48,413 | 15.8 |
| University of Northern Iowa | 21,063 | 14.8 | 4,891 | 860 | 5,751 | 11.0 | 15,312 | 16.3 |
| Subtotal - Universities | 203,315 | 12.1 | 33,503 | 39,079 | 72,582 | 9.9 | 130,733 | 13.4 |
| Iowa School for the Deaf | 2,139 | 13.6 | | 47 | 47 | 114. | 2,092 | 14. |
| Iowa Braille & S. S. S. | 1,145 | 12.5 | | 27 | 27 | 68.8 | 1,118 | 11.6 |
| Board of Regents | 2,537 | 875 | | 82 | 82 | (10.9) | 2,455 | 1361 |
| Total | $ 209,136 | 13.4 | $ 33,503 | $39,235 | $ 72,738 | 10.0 | $136,398 | 15.3 |

* Change from previous year

** Starting Base for the 1975-77 biennium

Schedule 1

STATE BOARD OF REGENTS

SUMMARY OF GENERAL PROGRAM OPERATIONS AND CAPITAL IMPROVEMENTS

(000's omitted)

| GENERAL PROGRAM OPERATIONS<br>1975-76 Proposed<br>Institution | Expenditures | | Source of Funds | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Budgeted Expenditures | %* | Tuition and Student Fees | Other Income | Subtotal | %* | State Appropriation | %* |
| University of Iowa | | | | | | | | |
| General University | $ 75,788 | 15.4 | $ 16,176 | $ 3,489 | $ 19,665 | 7.7 | $ 56,123 | 18.3 |
| University Hospitals | 43,618 | 15.8 | | 30,052 | 30,052 | 16.7 | 13,566 | 13.9 |
| Psychopathic Hospital | 4,012 | 14.9 | | 720 | 720 | - | 3,292 | 18.8 |
| Bacteriological Lab | 1,494 | 16.1 | | 302 | 302 | - | 1,192 | 21.0 |
| Hospital School | 2,351 | 22.8 | | 156 | 156 | 30.0 | 2,195 | 22.3 |
| State Sanatorium | 2,827 | 13.1 | | 380 | 380 | - | 2,447 | 15.5 |
| Subtotal | $130,090 | 15.6 | $ 16,176 | $ 35,099 | $ 51,275 | 12.6 | $ 78,815 | 17.6 |
| Iowa State University | | | | | | | | |
| General University | $ 64,772 | 17.0 | $ 15,796 | $ 2,193 | $ 17,989 | 10.7 | $ 46,783 | 19.6 |
| Experiment Station | 7,469 | 13.6 | | 1,755 | 1,755 | 5.0 | 5,714 | 16.6 |
| Co-op. Ext. Service | 8,834 | 13.5 | | 3,557 | 3,557 | 5.0 | 5,277 | 20.0 |
| Subtotal | $ 81,075 | 16.3 | $ 15,796 | $ 7,505 | $ 23,301 | 9.4 | $ 57,774 | 19.3 |
| University of Northern Iowa | $ 24,425 | 16.0 | $ 5,065 | $ 860 | $ 5,925 | 3.0 | $ 18,500 | 20.8 |
| Subtotal - Universities | $235,590 | 15.9 | $ 37,037 | $ 43,464 | $ 80,501 | 10.9 | $155,089 | 18.6 |
| Iowa School for the Deaf | $ 2,554 | 19.4 | | $ 47 | $ 47 | - | $ 2,507 | 19.8 |
| Iowa Braille & Sight Saving Sch. | $ 1,336 | 16.7 | | $ 31 | $ 31 | 14.8 | $ 1,305 | 16.7 |
| Board of Regents | $ 2,632 | 3.7 | | $ 89 | $ 89 | 8.5 | $ 2,543 | 3.6 |
| Total | $242,112 | 15.8 | $ 37,037 | $ 43,631 | $ 80,668 | 10.9 | $161,444 | 18.4 |

* Change from previous year.

Schedule 1

STATE BOARD OF REGENTS

SUMMARY OF GENERAL PROGRAM OPERATIONS AND CAPITAL IMPROVEMENTS

(000's omitted)

| GENERAL PROGRAM OPERATIONS | Expenditures | | Source of Funds | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1976-77 Proposed Institution | Budgeted Expenditures | %* | Tuition and Student Fees | Other Income | Subtotal | %* | State Appropriation | %* |
| University of Iowa | | | | | | | | |
| General University | $ 84,623 | 11.7 | $ 16,444 | $ 3,489 | $ 19,933 | 1.4 | $ 64,690 | 15.3 |
| University Hospitals | 49,009 | 12.4 | | 33,980 | 33,980 | 13.1 | 15,029 | 10.8 |
| Psychopathic Hospital | 4,377 | 9.1 | | 720 | 720 | - | 3,657 | 11.1 |
| Bacteriological Lab | 1,688 | 13.0 | | 302 | 302 | - | 1,386 | 16.3 |
| Hospital School | 2,560 | 8.9 | | 151 | 151 | (3.3) | 2,409 | 9.7 |
| State Sanatorium | 3,124 | 10.5 | | 380 | 380 | - | 2,744 | 12.1 |
| Subtotal | $145,381 | 11.8 | $ 16,444 | $ 39,022 | $ 55,466 | 8.2 | $ 89,915 | 14.1 |
| Iowa State University | | | | | | | | |
| General University | $ 72,578 | 12.1 | $ 16,070 | $ 2,226 | $ 18,296 | 1.7 | $ 54,282 | 16.0 |
| Experiment Station | 8,193 | 9.7 | | 1,843 | 1,843 | 5.0 | 6,350 | 11.1 |
| Co-op. Ext. Service | 9,555 | 8.2 | | 3,734 | 3,734 | 5.0 | 5,821 | 10.3 |
| Subtotal | $ 90,326 | 11.4 | $ 16,070 | $ 7,803 | $ 23,873 | 2.5 | $ 66,453 | 15.0 |
| University of Northern Iowa | $ 27,325 | 11.9 | $ 5,066 | $ 860 | $ 5,926 | - | $ 21,399 | 15.7 |
| Subtotal - Universities | $203,032 | 11.6 | $ 37,580 | $ 47,685 | $ 85,265 | 5.9 | $177,767 | 14.6 |
| Iowa School for the Deaf | $ 2,856 | 11.8 | | $ 47 | $ 47 | - | $ 2,809 | 12.0 |
| Iowa Braille & Sight Saving Sch. | $ 1,451 | 8.6 | | $ 35 | $ 35 | 12.9 | $ 1,416 | 8.5 |
| Board of Regents | $ 2,655 | 0.9 | | $ 95 | $ 95 | 6.7 | $ 2,560 | 0.7 |
| Total | $269,994 | 11.5 | $ 37,580 | $ 47,862 | $ 85,442 | 5.9 | $184,552 | 14.3 |

* Change from previous year.

Schedule 1

64 99

STATE BOARD OF REGENTS
SUMMARY OF GENERAL PROGRAM OPERATIONS AND CAPITAL IMPROVEMENTS
(000's omitted)

| CAPITAL IMPROVEMENTS (GENERAL)* | Expenditures | | Source of Funds | | | | | |
|---|---|---|---|---|---|---|---|---|
| Organizational Unit | Budgeted Expenditures | %* | Tuition and Student Fees | Other Income | Subtotal | %* | State Appropriation | %* |
| 1974-75 Estimated | | | | | | | | |
| University of Iowa | $ 4,726 | | - | $ - | $ - | | $ 4,726 | |
| Iowa State University | 6,425 | | - | 5,400 | 5,400 | | 1,025 | |
| University of Northern Iowa | 4,337 | | - | 2,057 | 2,057 | | 2,280 | |
| Iowa School for the Deaf | 135 | | - | - | - | | 135 | |
| Iowa Braille & S.S. School | 147 | | - | - | - | | 147 | |
| Total - Capital** | $15,770 | | - | $ 7,457 | $ 7,457 | | $ 8,313 | |
| 1975-76 Proposed | | | | | | | | |
| University of Iowa | 4,603 | | - | - | - | | 4,603 | |
| Iowa State University | 3,650 | | - | 2,500 | 2,500 | | 1,150 | |
| University of Northern Iowa | 5,665 | | - | - | - | | 5,665 | |
| Iowa School for the Deaf | 800 | | - | - | - | | 800 | |
| Iowa Braille & S.S. School | 239 | | - | - | - | | 239 | |
| Total - Capital** | $14,957 | | - | $ 2,500 | $ 2,500 | | $12,457 | |
| 1976-77 Proposed | | | | | | | | |
| University of Iowa | 4,603 | | - | - | - | | 4,603 | |
| Iowa State University | 1,750 | | - | 1,500 | 1,500 | | 250 | |
| University of Northern Iowa | 7,014 | | - | - | - | | 7,014 | |
| Iowa School for the Deaf | 350 | | - | - | - | | 350 | |
| Iowa Braille & S.S. School | 210 | | - | - | - | | 210 | |
| Total - Capital** | $13,927 | | - | $ 1,500 | $ 1,500 | | $12,427 | |

*Includes only direct state appropriations and academic revenue bonds (under other income).
**Capital appropriations are made in lump sum to the Board of Regents.

Schedule 1

STATE BOARD OF REGENTS

SUMMARY OF GENERAL PROGRAM OPERATIONS AND CAPITAL IMPROVEMENTS

(000's omitted)

**DEBT SERVICE FOR ACADEMIC REVENUE BONDS**

| Organizational Unit | Expenditures: Budgeted Expenditures | % | Source of Funds: Tuition and Student Fees | Other Income | Subtotal | % | State Appropriation | % |
|---|---|---|---|---|---|---|---|---|
| 1974-75 Estimated | | | | | | | | |
| Board of Regents | $ 3,718 | | | $ 813 | | | $ 2,905 | |
| Total- Debt Service | 3,718 | | | 813 | | | 2,905 | |
| 1975-76 Proposed | | | | | | | | |
| Board of Regents | 3,611 | | | 271 | | | 3,340 | |
| Total- Debt Service | 3,611 | | | 271 | | | 3,340 | |
| 1976-77 Proposed | | | | | | | | |
| Board of Regents | 3,504 | | | 218 | | | 3,286 | |
| Total- Debt Service | $ 3,504 | | | $ 218 | | | $ 3,286 | |

Schedule 1

A) REVENUE SOURCES — The Board of Regents — 1981-82

Institution — Fiscal Year

A. GENERAL — Actual

(000's omitted)

| PROGRAM EXPENDITURE GROUPS | State Appropriations | Student Fees | Federal Funds | Non-Fed. Gifts & Grants | Sales and Services | Other Income | Bonds | Program Expenditure Totals |
|---|---|---|---|---|---|---|---|---|
| Instruction | $ 45,480 | $ 18,843 | $ 230 | $ | $ 532 | $ 2,634 | $ | $ 67,719 |
| Libraries | 3,915 | 1,669 | | | 30 | 301 | | 5,915 |
| Student Services | 4,506 | 1,617 | 10 | | 22 | 302 | | 6,457 |
| Student Aid | 2,066 | 1,771 | | | | 144 | | 3,981 |
| Gen. Admin. & Institutional | 5,491 | 2,246 | | | 8 | 413 | | 8,158 |
| Organized Research | 7,830 | 195 | 1,361 | | 119 | 35 | | 9,540 |
| Extension & Public Service | 5,994 | 429 | 2,571 | | 2 | 87 | | 9,083 |
| Organized Activities | 15,277 | 163 | | | 20,171 | 188 | | 35,799 |
| Plant Operation & Maintenance | 10,379 | 4,213 | | | 3 | 731 | | 15,326 |
| Auxiliary Enterprises | | | | | | | | |
| Total Operating Expenditures | $100,938 | $ 31,146 | $ 4,172 | $ | $ 20,887 | $ 4,835 | $ | $ 161,978 |
| Plant Capital | | | | | | | | |
| Total Expenditures by Revenue Source | $100,938 | $ 31,146 | $ 4,172 | $ | $ 20,887 | $ 4,835 | $ | $ 161,978 |
| **B. RESTRICTED** | | | | | | | | |
| Instruction | $ | $ | $ 6,047 | $ 1,061 | $ | $ 205 | $ | $ 7,313 |
| Libraries | | | 18 | 4 | | | | 22 |
| Student Services | | | 62 | 2 | | | | 64 |
| Student Aid | | | 6,322 | 1,292 | | 63 | | 7,677 |
| Gen. Admin. & Institutional | | | 325 | 46 | | 4 | | 375 |
| Organized Research | | | 21,631 | 3,953 | 1 | 129 | | 25,714 |
| Extension & Public Service | | 35 | 2,986 | 654 | 2,774 | 56 | | 6,505 |
| Organized Activities | | 245 | 1,212 | 27 | 3,969 | 259 | | 5,712 |
| Plant Operation & Maintenance | | | | | | | | |
| Auxiliary Enterprises | | 1,029 | | | 24,741 | | | 25,770 |
| Total Operating Expenditures | $ | $ 1,309 | $38,603 | $ 7,039 | $ 31,485 | $ 716 | $ | $ 79,152 |
| Plant Capital | 4,962 | 2 | 10,316 | 4,118 | | 8,228 | 7,407 | 35,033 |
| Total Expenditures by Revenue Source | $ 4,962 | $ 1,311 | $ 48,919 | $ 11,157 | $ 31,485 | $ 8,944 | $ 7,407 | $ 114,185 |
| **C. TOTAL** | | | | | | | | |
| Instruction | $ 45,480 | $ 18,843 | $ 6,277 | $ 1,061 | $ 532 | $ 2,839 | $ | $ 75,032 |
| Libraries | 3,915 | 1,669 | 18 | 4 | 30 | 301 | | 5,937 |
| Student Services | 4,506 | 1,617 | 72 | 2 | 22 | 302 | | 6,521 |
| Student Aid | 2,066 | 1,771 | 6,322 | 1,292 | | 207 | | 11,658 |
| Gen. Admin. & Institutional | 5,491 | 2,246 | 325 | 46 | 8 | 417 | | 8,533 |
| Organized Research | 7,830 | 195 | 22,992 | 3,953 | 120 | 164 | | 35,254 |
| Extension & Public Service | 5,994 | 464 | 5,557 | 654 | 2,776 | 143 | | 15,588 |
| Organized Activities | 15,277 | 408 | 1,212 | 27 | 24,140 | 447 | | 41,511 |
| Plant Operation & Maintenance | 10,379 | 4,213 | | | 3 | 731 | | 15,326 |
| Auxiliary Enterprises | | 1,029 | | | 24,741 | | | 25,770 |
| Total Operating Expenditures | $100,938 | $ 32,455 | $42,775 | $ 7,039 | $ 52,372 | $ 5,551 | $ | $ 241,130 |
| Plant Capital | 4,962 | 2 | 10,316 | 4,118 | | 8,228 | 7,407 | 35,033 |
| Total Expenditures by Revenue Source** | $105,900 | $ 32,457 | $53,091 | $ 11,157 | $ 52,372 | $ 13,779 | $ 7,407 | $ 276,163 |

*Receipts to General Program Operations Fund are pooled and expenditures by revenue source for each program cannot be identified. The allocations shown are arbitrarily distributed.
**Debt Service not included.



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GENERAL AND RESTRICTED PROGRAM EXPENDITURES BY REVENUE SOURCES

Summary
State Board of Regents
Institution

Schedule 2
1972-73
Fiscal Year
Actual

(000's omitted)

| PROGRAM EXPENDITURE GROUPS | State Appropriations | Student Fees | Federal Funds | Non-Fed. Gifts & Grants | Sales and Services | Other Income | Bonds | Program Expenditure Totals |
|---|---|---|---|---|---|---|---|---|
| **A. GENERAL** * | | | | | | | | |
| Instruction | $ 47,395 | $18,876 | $ 50 | $ | $ 290 | $ 3,474 | $ | $ 70,085 |
| Libraries | 3,996 | 1,629 | | | 47 | 303 | | 5,975 |
| Student Services | 4,863 | 1,672 | 9 | | 27 | 323 | | 6,894 |
| Student Aid | 1,883 | 1,631 | | | | 139 | | 3,653 |
| Gen. Admin. & Institutional | 5,742 | 2,209 | | | 75 | 396 | | 8,422 |
| Organized Research | 8,104 | 166 | 1,446 | | 96 | 33 | | 9,845 |
| Extension & Public Service | 6,282 | 396 | 2,873 | | 1 | 88 | | 9,640 |
| Organized Activities | 15,150 | 14 | | | 21,741 | 229 | | 37,134 |
| Plant Operation & Maintenance | 11,148 | 4,346 | | | 168 | 784 | | 16,446 |
| Auxiliary Enterprises | | | | | | | | |
| Total Operating Expenditures | $ 104,563 | $ 30,939 | $ 4,378 | $ | $ 22,445 | $ 5,769 | $ | $ 168,094 |
| Plant Capital | | | | | | | | |
| Total Expenditures by Revenue Source | $ 104,563 | $ 30,939 | $ 4,378 | $ | $ 22,445 | $ 5,769 | $ | $ 168,094 |
| **B. RESTRICTED** | | | | | | | | |
| Instruction | $ | $ | $ 7,367 | $ 1,485 | $ | $ 15 | $ | $ 8,867 |
| Libraries | | | 9 | 15 | | | | 24 |
| Student Services | | | 61 | 4 | | 2 | | 67 |
| Student Aid | | | 5,569 | 1,832 | | 139 | | 7,540 |
| Gen. Admin. & Institutional | | | 4 | 85 | | 21 | | 110 |
| Organized Research | | | 23,271 | 4,100 | 8 | 67 | | 27,446 |
| Extension & Public Service | | 25 | 2,997 | 675 | 3,263 | 3 | | 6,963 |
| Organized Activities | | 282 | 1,557 | 34 | 4,264 | 24 | | 6,161 |
| Plant Operation & Maintenance | | | | | | | | |
| Auxiliary Enterprises | | 987 | | | 26,602 | | | 27,589 |
| Total Operating Expenditures | $ | $ 1,294 | $ 40,835 | $ 8,230 | $ 34,137 | $ 271 | $ | $ 84,767 |
| Plant Capital | 3,386 | 8 | 3,102 | 2,017 | 676 | 13,389 | 4,993 | 27,571 |
| Total Expenditures by Revenue Source | $ 3,386 | $ 1,302 | $ 43,937 | $ 10,247 | $ 34,813 | $ 13,660 | $ 4,993 | $ 112,338 |
| **C. TOTAL** | | | | | | | | |
| Instruction | $ 47,395 | $ 18,876 | $ 7,417 | $ 1,485 | $ 290 | $ 3,489 | $ | $ 78,952 |
| Libraries | 3,996 | 1,629 | 9 | 15 | 47 | 303 | | 5,999 |
| Student Services | 4,863 | 1,672 | 70 | 4 | 27 | 325 | | 6,961 |
| Student Aid | 1,883 | 1,631 | 5,569 | 1,832 | | 278 | | 11,193 |
| Gen. Admin. & Institutional | 5,742 | 2,209 | 4 | 85 | 75 | 417 | | 8,532 |
| Organized Research | 8,104 | 166 | 24,717 | 4,100 | 104 | 100 | | 37,291 |
| Extension & Public Service | 6,282 | 421 | 5,870 | 675 | 3,264 | 91 | | 16,603 |
| Organized Activities | 15,150 | 296 | 1,557 | 34 | 26,005 | 253 | | 43,295 |
| Plant Operation & Maintenance | 11,148 | 4,346 | | | 168 | 784 | | 16,446 |
| Auxiliary Enterprises | | 987 | | | 26,602 | | | 27,589 |
| Total Operating Expenditures | $ 104,563 | $ 32,233 | $ 45,213 | $ 8,230 | $ 56,582 | $ 6,040 | $ | $ 252,861 |
| Plant Capital | 3,386 | 8 | 3,102 | 2,017 | 676 | 13,389 | 4,993 | 27,571 |
| Total Expenditures by Revenue Source** | $ 107,949 | $ 32,241 | $ 48,315 | $ 10,247 | $ 57,258 | $ 19,429 | $ 4,993 | $ 280,432 |

*Receipts to General Program Operations Fund are pooled and expenditures by revenue source for each program cannot be identified. The allocations shown are arbitrarily distributed.
**Debt Service not included.

GENERAL AND RESTRICTED PROGRAM EXPENDITURES
BY REVENUE SOURCES

Summary
State Board of Regents
Institutions

1973-74
Actual

(000's omitted)

| PROGRAM EXPENDITURE GROUPS | State Appropriations | Student Fees | Federal Funds | Non-Fed. Gifts & Grants | Sales and Services | Other Income | Bonds | Plant Expenditures |
|---|---|---|---|---|---|---|---|---|
| **A. GENERAL** | | | | | | | | |
| Instruction | $ 52,005 | $ 18,001 | $ 397 | $ | $ 290 | $ 3,385 | $ | $ 74,078 |
| Libraries | 4,648 | 1,645 | | | 63 | 278 | | 6,634 |
| Student Services | 5,346 | 1,597 | 39 | | 63 | 291 | | 7,336 |
| Student Aid | 1,915 | 1,415 | | | 2 | 125 | | 3,457 |
| Gen. Admin. & Institutional | 6,971 | 2,344 | 1 | | 89 | 496 | | 9,901 |
| Organized Research | 8,921 | 151 | 1,468 | | 101 | 34 | | 10,675 |
| Extension & Public Service | 6,779 | 431 | 3,057 | | 3 | 103 | | 10,373 |
| Organized Activities | 18,495 | 232 | | | 24,030 | 693 | | 43,450 |
| Plant Operation & Maintenance | 13,212 | 4,408 | 3 | | 167 | 761 | | 18,551 |
| Auxiliary Enterprises | | | | | | | | |
| Total Operating Expenditures | $ 118,292 | $ 30,224 | $ 4,965 | $ | $ 24,808 | $ 6,166 | $ | $ 184,455 |
| Plant Capital | | | | | | | | |
| Total Expenditures by Revenue Source | $ 118,292 | $ 30,224 | $ 4,965 | $ | $ 24,808 | $ 6,166 | $ | $ 184,455 |
| **B. RESTRICTED** | | | | | | | | |
| Instruction | $ | $ | $ 8,531 | $ 2,002 | $ | $ | $ | $ 10,533 |
| Libraries | | | 16 | 21 | | | | 37 |
| Student Services | | | 65 | 27 | | 2 | | 94 |
| Student Aid | | | 4,506 | 1,571 | | 272 | | 6,349 |
| Gen. Admin. & Institutional | | | (424) | 351 | | 202 | | 129 |
| Organized Research | | | 24,350 | 4,912 | 9 | | | 29,271 |
| Extension & Public Service | | | 3,075 | 629 | 3,031 | | | 6,735 |
| Organized Activities | 200 | 249 | 1,372 | 37 | 4,876 | | | 6,730 |
| Plant Operation & Maintenance | | 938 | | | 29,933 | | | 30,871 |
| Auxiliary Enterprises | | | | | | | | |
| Total Operating Expenditures | $ 200 | $ 1,183 | $41,491 | $ 9,550 | $ 37,849 | $ 476 | $ | $ 90,749 |
| Plant Capital | 1,585 | | 5,566 | 548 | | 4,640 | 14,525 | 26,862 |
| Total Expenditures by Revenue Source | $ 1,785 | $ 1,183 | $47,057 | $ 10,096 | $ 37,849 | $ 5,116 | $14,525 | $117,611 |
| **C. TOTAL** | | | | | | | | |
| Instruction | $ 52,005 | $ 18,001 | $ 8,928 | $ 2,002 | $ 290 | $ 3,385 | $ | $ 84,611 |
| Libraries | 4,648 | 1,645 | 16 | 21 | 63 | 278 | | 6,671 |
| Student Services | 5,346 | 1,597 | 104 | 27 | 63 | 293 | | 7,430 |
| Student Aid | 1,915 | 1,415 | 4,506 | 1,571 | 2 | 397 | | 9,806 |
| Gen. Admin. & Institutional | 6,971 | 2,344 | (423) | 351 | 89 | 698 | | 10,030 |
| Organized Research | 8,921 | 151 | 25,818 | 4,912 | 110 | 34 | | 39,946 |
| Extension & Public Service | 6,779 | 431 | 6,132 | 629 | 3,034 | 103 | | 17,108 |
| Organized Activities | 18,695 | 477 | 1,372 | 37 | 28,906 | 693 | | 50,180 |
| Plant Operation & Maintenance | 13,212 | 4,408 | 3 | | 167 | 761 | | 18,551 |
| Auxiliary Enterprises | | 938 | | | 29,933 | | | 30,871 |
| Total Operating Expenditures | $ 118,492 | $ 31,407 | $46,456 | $ 9,550 | $ 62,657 | $ 6,642 | $ | $ 273,204 |
| Plant Capital | 1,585 | | 5,566 | 546 | | 4,640 | 14,525 | 26,862 |
| Total Expenditures by Revenue Source** | $ 120,077 | $ 31,407 | $ 52,022 | $ 10,096 | $ 62,657 | $ 11,282 | $ 14,525 | $ 302,066 |

*Receipts to General Program Operations Fund are pooled and expenditures by revenue source for each program cannot be identified. The allocations shown are arbitrarily distributed.

**Debt Service not included.



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GENERAL AND RESTRICTED PROGRAM EXPENDITURES
BY REVENUE SOURCES

Summary
State Board of Regents

1974-75

A. GENERAL

(000's omitted)

| PROGRAM EXPENDITURE GROUPS | State Appropriations | Student Fees | Federal Funds | Non-Fed. Gifts & Grants | Sales and Services | Other Income | Bonds | Estimated Prior Expenditures |
|---|---|---|---|---|---|---|---|---|
| Instruction | $ 61,144 | $ 19,736 | $ 464 | $ | $ 292 | $ 3,174 | $ | $ 84,810 |
| Libraries | 5,202 | 1,781 | | | 63 | 279 | | 7,325 |
| Student Services | 5,761 | 1,637 | 38 | | 73 | 262 | | 7,771 |
| Student Aid | 2,295 | 1,756 | | | 2 | 141 | | 4,194 |
| Gen. Admin. & Institutional | 8,130 | 2,527 | | | 107 | 479 | | 11,243 |
| Organized Research | 9,884 | 156 | 1,571 | | 101 | 30 | | 11,742 |
| Extension & Public Service | 7,661 | 448 | 3,387 | | 1 | 94 | | 11,591 |
| Organized Activities | 20,308 | 232 | | | 27,003 | 643 | | 48,186 |
| Plant Operation & Maintenance | 16,013 | 5,230 | | | 188 | 843 | | 22,274 |
| Auxiliary Enterprises | | | | | | | | |
| Total Operating Expenditures | $ 136,398 | $ 33,503 | $ 5,460 | $ | $ 27,830 | $ 5,945 | $ | $ 209,136 |
| Plant Capital | | | | | | | | |
| Total Expenditures by Revenue Source | $ 136,398 | $ 33,503 | $ 5,460 | $ | $ 27,830 | $ 5,945 | $ | $ 209,136 |
| **B. RESTRICTED** | | | | | | | | |
| Instruction | $ | $ | $ 8,887 | $ 1,585 | $ | $ | $ | $ 10,472 |
| Libraries | | | 39 | 15 | | | | 54 |
| Student Services | | | 69 | 12 | | 3 | | 84 |
| Student Aid | | | 4,027 | 1,928 | | 280 | | 6,237 |
| Gen. Admin. & Institutional | | | 22 | 118 | | | | 140 |
| Organized Research | | | 23,909 | 5,927 | | 10 | | 29,846 |
| Extension & Public Service | | | 3,100 | 679 | 3,275 | | | 7,054 |
| Organized Activities | 725 | 245 | 1,791 | 36 | 4,440 | | | 7,237 |
| Plant Operation & Maintenance | | | | | | | | |
| Auxiliary Enterprises | | 635 | | | 32,842 | | | 33,477 |
| Total Operating Expenditures | $ 725 | $ 880 | $ 41,844 | $ 10,300 | $ 40,557 | $ 293 | $ | $ 94,599 |
| Plant Capital | 8,313 | 668 | 7,162 | 3,260 | | 10,583 | 9,957 | 39,943 |
| Total Expenditures by Revenue Source | $ 9,038 | $ 1,548 | $ 49,006 | $ 13,560 | $ 40,557 | $ 10,876 | $ 9,957 | $ 134,542 |
| **C. TOTAL** | | | | | | | | |
| Instruction | $ 61,144 | $ 19,736 | $ 9,351 | $ 1,585 | $ 292 | $ 3,174 | $ | $ 95,282 |
| Libraries | 5,202 | 1,781 | 39 | 15 | 63 | 279 | | 7,379 |
| Student Services | 5,761 | 1,637 | 107 | 12 | 73 | 265 | | 7,855 |
| Student Aid | 2,295 | 1,756 | 4,027 | 1,928 | 2 | 421 | | 10,429 |
| Gen. Admin. & Institutional | 8,130 | 2,527 | 22 | 118 | 107 | 479 | | 11,383 |
| Organized Research | 9,884 | 156 | 25,480 | 5,927 | 101 | 40 | | 41,588 |
| Extension & Public Service | 7,661 | 448 | 6,487 | 679 | 3,276 | 94 | | 18,645 |
| Organized Activities | 21,033 | 477 | 1,791 | 36 | 31,443 | 643 | | 55,423 |
| Plant Operation & Maintenance | 16,013 | 5,230 | | | 188 | 843 | | 22,274 |
| Auxiliary Enterprises | | 635 | | | 32,842 | | | 33,477 |
| Total Operating Expenditures | $ 137,123 | $ 34,383 | $ 47,304 | $ 10,300 | $ 68,387 | $ 6,238 | $ | $ 303,735 |
| Plant Capital | 8,313 | 668 | 7,162 | 3,260 | | 10,583 | 9,957 | 39,943 |
| Total Expenditures by Revenue Source** | $ 145,436 | $ 35,051 | $ 54,466 | $ 13,560 | $ 68,387 | $ 16,821 | $ 9,957 | $ 343,678 |

*Receipts to General Program Operations Fund are pooled and expenditures by revenue source for each program cannot be identified. The allocations shown are arbitrarily distributed.

**Debt Service not included.



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GENERAL AND RESTRICTED PROGRAM EXPENDITURES
BY REVENUE SOURCES

Summary
State Board of Regents
Institution

1975-76

A. GENERAL

(000's omitted)

| PROGRAM EXPENDITURE GROUPS | State appropriations | Student Fees | Federal Funds | Non-Fed. Gifts & Grants | Sales and Services | Other Income | Bonds | Proposed Program Expenditures |
|---|---|---|---|---|---|---|---|---|
| Instruction | $ 71,879 | $ 21,484 | $ 325 | $ | $ 370 | $ 3,034 | $ | $ 97,092 |
| Libraries | 5,973 | 1,880 | | | 52 | 269 | | 8,174 |
| Student Services | 6,767 | 1,788 | 39 | | 75 | 261 | | 8,930 |
| Student Aid | 2,877 | 1,950 | | | 2 | 149 | | 4,978 |
| Gen. Admin. & Institutional | 9,607 | 2,878 | | | 85 | 492 | | 13,062 |
| Organized Research | 11,387 | 165 | 1,650 | | 105 | 30 | | 13,537 |
| Extension & Public Service | 9,129 | 507 | 3,557 | | 2 | 97 | | 13,292 |
| Organized Activities | 23,585 | 244 | | | 31,334 | 650 | | 55,813 |
| Plant Operation & Maintenance | 20,241 | 6,141 | | | 174 | 879 | | 27,435 |
| Auxiliary Enterprises | | | | | | | | |
| Total Operating Expenditures | $ 161,445 | $ 37,037 | $ 5,571 | $ | $ 32,199 | $ 5,861 | $ | $ 242,113 |
| Plant Capital | | | | | | | | |
| Total Expenditures by Revenue Source | $ 161,445 | $ 37,037 | $ 5,571 | $ | $ 32,199 | $ 5,861 | $ | $ 242,113 |
| **B. RESTRICTED** | | | | | | | | |
| Instruction | $ | $ | $ 8,743 | $ 2,184 | $ | $ | $ | $ 10,927 |
| Libraries | | | 46 | 15 | | | | 61 |
| Student Services | | | 59 | 13 | | 3 | | 75 |
| Student Aid | | | 4,916 | 1,314 | | 294 | | 6,524 |
| Gen. Admin. & Institutional | | | 23 | 124 | | | | 147 |
| Organized Research | | | 24,675 | 6,080 | 12 | | | 30,767 |
| Extension & Public Service | | | 3,302 | 651 | 3,440 | | | 7,393 |
| Organized Activities | 463 | 250 | 1,880 | 38 | 4,882 | 39 | | 7,552 |
| Plant Operation & Maintenance | | | | | | | | |
| Auxiliary Enterprises | | 635 | | | 34,702 | | | 35,337 |
| Total Operating Expenditures | $ 463 | $ 885 | $ 43,644 | $ 10,419 | $ 43,036 | $ 336 | $ | $ 98,783 |
| Plant Capital | 12,457 | | 4,525 | 2,000 | 780 | 15,202 | 2500 | 37,464 |
| Total Expenditures by Revenue Source | $ 12,920 | $ 885 | $ 48,169 | $ 12,419 | $ 43,816 | $ 15,538 | $ 2500 | $ 136,247 |
| **C. TOTAL** | | | | | | | | |
| Instruction | $ 71,879 | $ 21,484 | $ 9,068 | $ 2,184 | $ 370 | $ 3,034 | $ | $ 108,019 |
| Libraries | 5,973 | 1,880 | 46 | 15 | 52 | 269 | | 8,235 |
| Student Services | 6,767 | 1,788 | 98 | 13 | 75 | 264 | | 9,005 |
| Student Aid | 2,877 | 1,950 | 4,916 | 1,314 | 2 | 443 | | 11,502 |
| Gen. Admin. & Institutional | 9,607 | 2,878 | 23 | 124 | 85 | 492 | | 13,209 |
| Organized Research | 11,387 | 165 | 26,325 | 6,080 | 117 | 30 | | 44,104 |
| Extension & Public Service | 9,129 | 507 | 6,859 | 651 | 3,442 | 97 | | 20,685 |
| Organized Activities | 24,048 | 494 | 1,880 | 38 | 36,216 | 689 | | 63,365 |
| Plant Operation & Maintenance | 20,241 | 6,141 | | | 174 | 879 | | 27,435 |
| Auxiliary Enterprises | | 635 | | | 34,702 | | | 35,337 |
| Total Operating Expenditures | $ 161,908 | $ 37,922 | $ 49,215 | $ 10,419 | $ 75,235 | $ 6,197 | $ | $ 340,896 |
| Plant Capital | 12,457 | | 4,525 | 2,000 | 780 | 15,202 | 2500 | 37,464 |
| Total Expenditures by Revenue Source** | $ 174,365 | $ 37,922 | $ 53,740 | $ 12,419 | $ 76,015 | $ 21,399 | $ 2500 | $ 378,360 |

*Receipts to General Program Operations Fund are pooled and expenditures by revenue source for each program cannot be identified. The allocations shown are arbitrarily distributed.

**Debt Service not included.

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...AND RESTRICTED PROGRAM EXPENDITURES
BY REVENUE SOURCES

Summary
State Board of Regents
Institution

1976-77
Fiscal Year

Proposed

(000's omitted)

| PROGRAM EXPENDITURE GROUPS | State appropriations | Student Fees | Federal Funds | Non-Fed. Gifts & Grants | Sales and Services | Other Income | Bonds | Program Expenditure Totals |
|---|---|---|---|---|---|---|---|---|
| **A. GENERAL*** | | | | | | | | |
| Instruction | $ 81,533 | $ 21,417 | $ 325 | $ | $ 369 | $ 2,992 | $ | $ 106,636 |
| Libraries | 7,065 | 1,950 | | | 57 | 273 | | 9,345 |
| Student Services | 7,637 | 1,782 | 39 | | 73 | 259 | | 9,790 |
| Student Aid | 3,168 | 1,920 | | | 2 | 143 | | 5,233 |
| Gen. Admin. & Institutional | 10,955 | 2,886 | | | 89 | 496 | | 14,426 |
| Organized Research | 12,765 | 165 | 1,733 | | 110 | 30 | | 14,803 |
| Extension & Public Service | 10,219 | 339 | 3,734 | | 2 | 104 | | 14,598 |
| Organized Activities | 26,253 | 242 | | | 35,257 | 650 | | 62,402 |
| Plant Operation & Maintenance | 24,959 | 6,679 | | | 203 | 922 | | 32,763 |
| Auxiliary Enterprises | | | | | | | | |
| Total Operating Expenditures | $ 184,554 | $ 37,580 | $ 5,831 | $ | $ 36,162 | $ 5,869 | $ | $ 269,996 |
| Plant Capital | | | | | | | | |
| Total Expenditures by Revenue Source | $ 184,554 | $ 37,580 | $ 5,831 | $ | $ 36,162 | $ 5,869 | $ | $ 269,996 |
| **B. RESTRICTED** | | | | | | | | |
| Instruction | $ | $ | $ 9,321 | $ 2,087 | $ | $ | $ | $ 11,408 |
| Libraries | | | 32 | 16 | | | | 48 |
| Student Services | | | 47 | 14 | | 3 | | 64 |
| Student Aid | | | 4,357 | 1,517 | | 310 | | 6,184 |
| Gen. Admin. & Institutional | | | 23 | 130 | | | | 153 |
| Organized Research | | | 25,329 | 6,616 | 14 | | | 31,959 |
| Extension & Public Service | | | 3,409 | 697 | 3,613 | | | 7,719 |
| Organized Activities | 463 | 255 | 1,974 | 40 | 5,038 | 79 | | 7,849 |
| Plant Operation & Maintenance | | | | | | | | |
| Auxiliary Enterprises | | 635 | | | 36,213 | | | 36,848 |
| Total Operating Expenditures | $ 463 | $ 890 | $ 44,492 | $ 11,117 | $ 44,878 | $ 392 | $ | $ 102,232 |
| Plant Capital | 12,427 | | 4,550 | 1,800 | | 15,639 | 1,500 | 35,916 |
| Total Expenditures by Revenue Source | $ 12,890 | $ 890 | $ 49,042 | $ 12,917 | $ 44,878 | $ 16,031 | $ 1,500 | $ 138,148 |
| **C. TOTAL** | | | | | | | | |
| Instruction | $ 81,533 | $ 21,417 | $ 9,646 | $ 2,087 | $ 369 | $ 2,992 | $ | $ 118,044 |
| Libraries | 7,065 | 1,950 | 32 | 16 | 57 | 273 | | 9,393 |
| Student Services | 7,637 | 1,782 | 86 | 14 | 73 | 262 | | 9,854 |
| Student Aid | 3,168 | 1,920 | 4,357 | 1,517 | 2 | 453 | | 11,417 |
| Gen. Admin. & Institutional | 10,955 | 2,886 | 23 | 130 | 89 | 496 | | 14,579 |
| Organized Research | 12,765 | 165 | 27,062 | 6,616 | 124 | 30 | | 46,762 |
| Extension & Public Service | 10,219 | 339 | 7,143 | 697 | 3,615 | 104 | | 22,317 |
| Organized Activities | 26,716 | 497 | 1,974 | 40 | 40,295 | 729 | | 70,251 |
| Plant Operation & Maintenance | 24,959 | 6,679 | | | 203 | 922 | | 32,763 |
| Auxiliary Enterprises | | 635 | | | 36,213 | | | 36,848 |
| Total Operating Expenditures | $ 185,017 | $ 38,470 | $ 50,323 | $ 11,117 | $ 81,040 | $ 6,261 | $ | $ 372,228 |
| Plant Capital | 12,427 | | 4,550 | 1,800 | | 15,639 | 1,500 | 35,916 |
| Total Expenditures by Revenue Source** | $ 197,444 | $ 38,470 | $ 54,873 | $ 12,917 | $ 81,040 | $ 21,900 | $ 1,500 | $ 408,144 |

*Receipts to General Program Operations Fund are pooled and expenditures by revenue source for each program cannot be identified. The allocations shown are arbitrarily distributed.

**Debt Service not included.

STATE BOARD OF REGENTS
STARTING BASE FOR 1975-77 BUDGET REQUEST
(Budget for 1974-75 Including SF 618, 65th G.A., For Restricted Program Operations)
(000's omitted)

Schedule 3A
1974-75

| | UNIVERSITY OF IOWA | | | | | | | IOWA STATE UNIVERSITY | | | | UNI | Sub-Total 3 Univ. | ISD | IBSSS | Board of Regents | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| EXPENDITURE BUDGET | Gen'l Univ. | Univ. Hosp. | Psych. Hosp. | Bact. Lab. | Hosp. School | State San. | Sub-Total | Gen'l Univ. | Exp. Sta. | Co-op Ext. Serv. | Sub-Total | | | | | | |
| Faculty & Inst. Officials Salaries | $33,232 | $ 126 | $ 694 | $ 43 | $ 59 | $ 119 | $ 34,273 | $31,512 | $4,023 | $2,701 | $38,236 | $10,118 | $ 82,627 | $ 874 | $ 403 | $ 2,297 | $ 86,201 |
| Prof. & Scientific Staff Salaries | 6,584 | 12,674 | 1,278 | 557 | 878 | 393 | 22,375 | 4,380 | 524 | 3,257 | 8,161 | 2,277 | 32,813 | 157 | 37 | 117 | 33,124 |
| General Service Staff Salaries | 11,217 | 12,849 | 927 | 417 | 667 | 1,211 | 27,289 | 8,712 | 1,076 | 682 | 10,470 | 3,650 | 41,409 | 683 | 474 | 59 | 42,625 |
| General Expense | 7,814 | 10,667 | 521 | 242 | 227 | 429 | 19,900 | 6,440 | 897 | 1,120 | 8,457 | 2,970 | 31,327 | 268 | 132 | 71 | 31,798 |
| Fuel & Purchased Electricity | 4,056 | 554 | 37 | - | 57 | 225 | 4,929 | 2,325 | - | - | 2,325 | 1,168 | 8,422 | 83 | 47 | - | 8,552 |
| Equipment | 639 | 506 | 18 | 15 | 12 | 39 | 1,230 | 401 | 52 | 25 | 478 | 307 | 2,015 | 34 | 18 | 2 | 2,069 |
| Library Books | 1,195 | - | - | - | - | - | 1,195 | 1,038 | - | - | 1,038 | 331 | 2,564 | 1 | 5 | - | 2,570 |
| RR & A | 946 | 284 | 17 | - | 15 | 83 | 1,345 | 551 | - | - | 551 | 242 | 2,138 | 39 | 29 | - | 2,206 |
| TOTAL BUDGET | $65,683 | $37,660 | $ 3,492 | $ 1,277 | $ 1,915 | $2,499 | $112,536 | $55,359 | $6,572 | $7,785 | $69,716 | $21,063 | $203,315 | $2,139 | $1,145 | $ 2,537 | $209,136 |
| INCOME BUDGET | | | | | | | | | | | | | | | | | |
| Institutional Income: | | | | | | | | | | | | | | | | | |
| Student Fees | $14,767 | $ | $ | $ | $ | $ | $ 14,767 | $13,845 | $ | $ | $13,845 | $ 4,891 | $ 33,503 | $ | $ | | $ 33,503 |
| Federal Funds | | | | | | | | 464 | 1,571 | 3,387 | 5,422 | 24 | 5,446 | 10 | 4 | | 5,460 |
| Non-Federal Gifts & Grants | | | | | | | | | | | | | | | | | |
| Sales & Services | 61 | 25,551 | 720 | 232 | | 320 | 26,944 | 636 | 100 | | 736 | | 27,680 | 15 | 15 | | 27,710 |
| Other Income | 3,428 | 199 | | 13 | 120 | 60 | 3,817 | 1,300 | - | | 1,300 | 836 | 5,953 | 22 | 8 | 83 | 6,066 |
| Subtotal - Institutional Income | $18,256 | $25,750 | $ 720 | $ 322 | $ 120 | $ 380 | $ 45,528 | $16,245 | $1,671 | $3,387 | $21,303 | $ 5,751 | $ 72,582 | $ 47 | $ 27 | $ 83 | $ 72,739 |
| STATE APPROPRIATIONS | | | | | | | | | | | | | | | | | |
| Direct | $46,363 | $11,809 | $ 2,766 | $ 955 | $ 1,776 | $2,101 | $ 65,800 | $37,333 | $4,859 | $4,337 | $46,529 | $14,839 | $127,168 | $2,060 | $1,114 | $ 184 | $130,526[1] |
| Transfers In | | | | | | | | 166 | 42 | 61 | 269 | | 269 | 12 | | | 281 |
| Contingency for Federal Fund Losses | | | | | | | | 677 | | | 677 | 52 | 729 | | | 2,271 | 3,000 |
| Contingency for Fuel & Purchased Electricity | 616 | 58 | 3 | - | 11 | 11 | 699 | 543 | - | - | 543 | 244 | 1,486 | 12 | 2 | | 1,500 |
| REQUESTED DEFICIENCY 1974-75 FOR FUEL & PURCHASED ELECTRICITY | 448 | 43 | 3 | - | 8 | 7 | 509 | 395 | - | - | 395 | 177 | 1,081 | 8 | 2 | | 1,091 |
| SUBTOTAL - STATE APPROPRIATIONS | $47,427 | $11,910 | $ 2,772 | $ 955 | $ 1,795 | $2,119 | $ 67,008 | $39,114 | $4,901 | $4,398 | $48,413 | $15,312 | $130,733 | $2,092 | $1,118 | $ 2,455 | $136,398 |
| TOTAL BUDGET | $65,683 | $37,660 | $ 3,492 | $ 1,277 | $ 1,915 | $2,499 | $112,536 | $55,359 | $6,572 | $7,785 | $69,716 | $21,063 | $203,315 | $2,139 | $1,145 | $ 2,537 | $209,136 |

[1]Includes $11,452 for IBSSS, $14,136 for ISD, and $124,412 for ISU - General University as allocated by the Board of Regents from the total amount of $150,000 for merit system implementation.

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BOARD OF REGENTS

Schedule 5A
1975-76

General Program Operations Budget Request for Fiscal Year Ending June 30, 1976
(000's omitted)

| | UNIVERSITY OF IOWA | | | | | | | IOWA STATE UNIVERSITY | | | | UNI | | ISD | 18SS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gen'l Univ. | Univ. Hosp. | Psych. Hosp. | Bact. Lab. | Hosp. School(3) | State San. | Sub-Total | Gen'l Univ. | Exp. Sta. | Co-op Ext. Serv. | Sub-Total | | Sub-Total 3 Univ. | | | Board of Regents | |
| PROPOSED BUDGET | | | | | | | | | | | | | | | | | |
| Starting Base | $65,683 (226) | $37,660 | $3,492 | $1,287 | $1,915 | $2,499 | $112,536 (226) | $55,359 (414) | $6,572 | $7,785 | $ 69,716 (414) | $21,065 | $203,313 (640) | $2,139 (3) | $1,143 | $2,537 | [illegible] |
| Starting Base Adjustment | | | | | | | | | | | | | | | | | |
| Faculty & Inst. Officials Salaries | 3,972 | 15 | 83 | 5 | 7 | 14 | 4,096 | 3,735 | 483 | 324 | 4,542 | 1,314 | 9,952 | 142 | 48 | 5 | [illegible] |
| Prof. & Scientific Staff Salaries | 790 | 1,521 | 154 | 68 | 105 | 47 | 2,685 | 526 | 63 | 390 | 979 | 273 | 3,937 | 19 | 4 | 16 | [illegible] |
| Gen'l Service Staff Salaries | 556 | 639 | 46 | 22 | 33 | 59 | 1,355 | 414 | 67 | 57 | 538 | 216 | 2,109 | 38 | 41 | 10 | 2,198(1) |
| Gen'l Incr. - Gen'l Service Staff | 891 | 1,049 | 75 | 34 | 54 | 100 | 2,203 | 691 | 90 | 57 | 838 | 311 | 3,352 | 66 | 40 | 5 | 3,453(2) |
| Gen'l Expense | 1,172 | 1,600 | 78 | 36 | 34 | 64 | 2,984 | 952 | 135 | 168 | 1,255 | 446 | 4,685 | 40 | 20 | 3 | [illegible] |
| Fuel & Purchased Electricity | 758 | 104 | 7 | | 11 | 28 | 908 | 676 | | | 676 | 128 | 1,712 | 22 | 7 | - | [illegible] |
| Equipment & Library Books | 558 | 51 | 8 | 2 | 1 | 4 | 624 | 401 | 59 | 3 | 463 | 81 | 1,168 | 3 | 2 | (1) | 1,172 |
| RR&A | 378 | 43 | 3 | | 2 | 12 | 438 | 320 | | | 320 | 97 | 855 | 18 | 9 | - | 882 |
| Special Needs | 1,244 | 936 | 66 | 40 | 189 | | 2,475 | 2,052 | | 50 | 2,102 | 496 | 5,073 | 80 | 20 | 57 | [illegible] |
| Quad-Cities Grad. Study Center | 12 | | | | | | 12 | | | | | | 12 | | | | 12 |
| Sparsely Populated Areas | | | | | | | | 60 | | | 60 | | 60 | | | | 60 |
| Total Additions | $10,105 | $ 5,958 | $ 520 | $ 207 | $ 436 | $ 328 | $ 17,554 | $ 9,413 | $ 897 | $ 1,049 | $ 11,359 | $ 3,362 | $ 32,275 | $ 415 | $ 191 | $ 95 | $ 32,976 |
| TOTAL BUDGET | $75,788 | $43,618 | $4,012 | $1,494 | $2,351 | $2,827 | $130,090 | $64,772 | $7,469 | $ 8,834 | $ 81,075 | $24,425 | $235,590 | $2,554 | $1,336 | $2,632 | $242,112 |
| PROPOSED FUNDING | | | | | | | | | | | | | | | | | |
| Student Fees | $16,176 | | | | | | $ 16,176 | $15,796 | | | $ 15,796 | $ 5,065 | $ 37,037 | | | | $ 37,037 |
| Federal Funds | | | | | | | | 325 | $1,650 | $3,557 | 5,532 | 24 | 5,556 | $ 10 | $ 5 | | 5,571 |
| Sales & Services | 61 | $29,853 | $ 720 | $ 292 | 29 | $ 320 | 31,275 | 668 | 105 | | 773 | | 32,048 | 12 | 16 | | 32,076 |
| Other Income | 3,428 | 199 | | 10 | $ 127 | 60 | 3,824 | 1,200 | | | 1,200 | 836 | 5,860 | 25 | 10 | $ 89 | 5,984 |
| Institutional Income | $19,665 | $30,052 | $ 720 | $ 302 | $ 156 | $ 380 | $ 51,275 | $17,989 | $1,755 | $3,557 | $ 23,301 | $ 5,925 | $ 80,501 | $ 47 | $ 31 | $ 89 | $ 80,668 |
| STATE APPROPRIATION PROPOSED | $56,123 | $13,566 | $3,292 | $1,192 | $2,195 | $2,447 | $ 78,815 | $46,783 | $5,714 | $5,277 | $ 57,774 | $18,500 | $155,089 | $2,507(3) | $1,305 | $2,543 | $161,444(3) |
| TOTAL PROPOSED FUNDING | $75,788 | $43,618 | $4,012 | $1,494 | $2,351 | $2,827 | $130,090 | $64,772 | $7,469 | $8,834 | $ 81,075 | $24,425 | $235,590 | $2,554(3) | $1,336 | $2,632 | $242,112 |
| TUITION REPLACEMENT APPROPRIATION FOR ACADEMIC REVENUE BONDS: | | | | | | | | | | | | | | | | $3,340 | $ 3,340 |

(1) Merit salary adjustments revised to reflect December study.

(2) General increase included at 8% of annual salary commitments on July 1, 1975.

(3) Reflects reorganization to include Child Development Clinic.

BOARD OF REGENTS

General Program Operations Budget Request for Fiscal Year Ending June 30, 1977

(000's omitted)

Schedule 3A
1976-77

| | UNIVERSITY OF IOWA | | | | | | | IOWA STATE UNIVERSITY | | | | UNI | | ISD | IBSSS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gen'l Univ. | Univ. Hosp. | Psych. Hosp. | Bact. Lab. | Hosp. School | State San. | Sub-Total | Gen'l Univ. | Exp. Sta. | Co-op Ext. Serv. | Sub-Total | | Sub-Total 3 Univ. | | | Board of Regents | TOTAL |
| PROPOSED BUDGET | | | | | | | | | | | | | | | | | |
| Starting Base | $75,788 | $43,618 | $4,012 | $1,494 | $2,351 | $2,827 | $130,090 | $64,772 | $7,469 | $8,834 | $ 81,075 | $24,425 | $235,590 | $2,554 | $1,336 | $2,632 | $242,112 |
| Starting Base Adjustment | | | | | | | | | | | | | | | | | |
| Faculty & Inst. Officials Salaries | 2,966 | 11 | 62 | 4 | 5 | 11 | 3,059 | 2,789 | 360 | 242 | 3,391 | 915 | 7,365 | 78 | 36 | | 7,479 |
| Prof. & Scientific Staff Salaries | 590 | 1,136 | 115 | 51 | 79 | 35 | 2,006 | 392 | 47 | 292 | 731 | 204 | 2,941 | 14 | 3 | 10 | 2,968 |
| Gen'l Service Staff Salaries (1) | 592 | 694 | 47 | 22 | 34 | 56 | 1,445 | 408 | 54 | 38 | 498 | 198 | 2,141 | 36 | 25 | 2 | 2,204 (1) |
| Gen'l Incr. - Gen'l Service Staff(2) | 756 | 890 | 64 | 30 | 45 | 84 | 1,869 | 584 | 75 | 49 | 708 | 257 | 2,834 | 47 | 35 | 4 | 2,920 (2) |
| Gen'l Expense | 674 | 920 | 45 | 21 | 20 | 37 | 1,717 | 547 | 77 | 97 | 721 | 256 | 2,694 | 23 | 11 | 3 | 2,731 |
| Fuel & Purchased Electricity | 539 | 74 | 5 | - | 8 | 63 | 689 | 1,088 | - | - | 1,088 | 401 | 2,178 | 76 | 8 | | 2,262 |
| Equipment & Library Books | 1,224 | 56 | 26 | 18 | 1 | 4 | 1,329 | 825 | 111 | 3 | 939 | 91 | 2,359 | 4 | 2 | 1 | 2,366 |
| RR&A | 568 | 24 | 1 | - | 1 | 7 | 601 | 431 | - | - | 431 | 145 | 1,177 | 24 | 15 | | 1,216 |
| Special Needs | 915 | 1,586 | - | 48 | 16 (3) | - | 2,565 | 744 | - | - | 744 | 433 | 3,742 | - | (20) | 3 | 3,725 |
| Quad-Cities Grad. Study Center[1] | 11 | | | | | | 11 | | | | | | 11 | | | | 11 |
| Sparsely Populated Areas | | | | | | | | | | | | | | | | | |
| Total Additions | $ 8,835 | $ 5,391 | $ 365 | $ 194 | $ 209 | $ 297 | $ 15,291 | $ 7,80[illegible] | $ 724 | $ 721 | $ 9,251 | $ 2,900 | $ 27,442 | $ 302 | $ 115 | $ 23 | $ 27,882 |
| TOTAL BUDGET | $84,623 | $49,009 | $4,377 | $1,688 | $2,560 | $3,124 | $145,381 | $72,578 | $8,193 | $9,555 | $ 90,326 | $27,325 | $263,032 | $2,856 | $1,451 | $2,655 | $269,994 |
| PROPOSED FUNDING | | | | | | | | | | | | | | | | | |
| Student Fees | $16,444 | | | | | | $ 16,444 | $16,070 | | | $ 16,070 | $ 5,066 | $ 37,580 | | | | $ 37,580 |
| Federal Funds | | | | | | | | $ 325 | $1,723 | $3,734 | $ 5,792 | $ 24 | $ 5,816 | $ 10 | $ 6 | | $ 5,832 |
| Sales & Services | $ 61 | $33,781 | $ 720 | $ 292 | 31 | $ 320 | $ 35,205 | 701 | 110 | | 811 | | 36,016 | 12 | 17 | | 36,045 |
| Other Income | 3,428 | 199 | | 10 | 120 | 60 | 3,817 | 1,200 | | | 1,200 | 836 | 5,853 | 25 | 12 | $ 95 | 5,985 |
| Institutional Income | $19,933 | $33,980 | $ 720 | $ 302 | $ 151 | $ 380 | $ 55,466 | $18,296 | $1,843 | $3,734 | $ 23,873 | $ 5,926 | $ 85,269 | $ 47 | $ 35 | $ 95 | $ 85,442 |
| STATE APPROPRIATION PROPOSED | $64,690 | $15,029 | $3,657 | $1,386 | $2,409 | $2,744 | $ 89,915 | $54,282 | $6,350 | $5,821 | $ 66,453 | $21,399 | $177,767 | $2,809 | $1,416 | $2,560 | $184,552 |
| TOTAL PROPOSED FUNDING | $84,623 | $49,009 | $4,377 | $1,688 | $2,560 | $3,124 | $145,381 | $72,578 | $8,193 | $9,555 | $ 90,326 | $27,325 | $263,032 | $2,856 | $1,451 | $2,655 | $269,994 |
| TUITION REPLACEMENT APPROPRIATION FOR ACADEMIC REVENUE BONDS: | | | | | | | | | | | | | | | | $3,283 | $ 3,283 |

(1) Merit salary adjustments revised to reflect December study
(2) General increase included at 6% of annual salary commitments on July 1, 1976
(3) Reflects reorganization to include Child Development Clinic

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STATE BOARD OF REGENTS

REVISION OF 1975-77 BUDGET REQUEST FOR GENERAL PROGRAM OPERATIONS
FROM OCTOBER TO DECEMBER, 1974 SCHEDULE 3A

(000's omitted)

| | | | General Service Staff Salaries | | |
|---|---|---|---|---|---|
| | State Appropriations Increase/ (Decrease) | Budget Increase/ (Decrease) | Merit[1] Increase/ (Decrease) | General Increase[2] Increase/ (Decrease) | Other Increase/ (Decrease) |
| Original Starting Base for 1975-77 Budget Request (1974-75 Budget) | $136,386 | $209,124 | | | |
| Iowa School for the Deaf General Service Staff Salaries[3] | $ 12 | $ 12 | | | |
| Starting Base - as revised | $136,398 | $209,136 | | | |
| Original Budget Request - 1975-76 | $158,659 | $238,593 | $2,370 | $ - | |
| University of Iowa | | | | | |
| General University | $ 880 | $ 880 | $ (23) | $ 891 | $ 12 |
| University Hospital | 322[4] | 1,020 | (29) | 1,049 | |
| Psychopathic Hospital | 74 | 74 | (1) | 75 | |
| Bacteriological Laboratory | 34 | 34 | - | 34 | |
| Hospital School | 207[5] | 243 | - | 54 | 189[5] |
| State Sanatorium | 97 | 97 | (3) | 100 | |
| Sub-total | $ 1,614 | $ 2,348 | $ (56) | $2,203 | $201 |
| Iowa State University | | | | | |
| General University | $ 628 | $ 628 | $ (123) | $ 691 | $ 60 |
| Experiment Station | 88 | 88 | (2) | 90 | |
| Cooperative Extension Service | 51 | 51 | (6) | 57 | |
| Sub-total | $ 767 | $ 767 | $ (131) | $ 838 | $ 60 |
| University of Northern Iowa | $ 307 | $ 307 | $ (4) | $ 311 | |
| Sub-total - 3 Universities | $ 2,688 | $ 3,422 | $ (191) | $3,352 | $261 |

| | State Appropriations Increase/ (Decrease) | Budget Increase/ (Decrease) | General Service Staff Salaries: Merit(1) Increase/ (Decrease) | General Service Staff Salaries: General Increase(2) Increase/ (Decrease) | General Service Staff Salaries: Other Increase/ (Decrease) |
|---|---|---|---|---|---|
| Iowa School for the Deaf | $ 99 | $ 99 | $ 6 | $ 56 | $ 37(6) |
| Iowa Braille & Sight Saving School | 53 | 53 | 13 | 40 | |
| Board of Regents | (67) | (67) | - | 5 | (72) |
| Total - 1975-76 Revisions | $ 2,773 | $ 3,507 | $ (172) | $3,453 | $226 |
| Plus Starting Base Revision | 12 | 12 | | | |
| Total Revisions to 1975-76 Budget Request | $ 2,785 | $ 3,519 | | | |
| Budget Request - 1975-76 - as revised | $161,444 | $242,112 | | | |
| Tuition Replacement Appropriation for Academic Revenue Bonds - 1975-76 | | | | | |
| Original Request | $ 3,485 | $ 3,611 | | | |
| Revisions(7) | (145) | - | | | |
| Request - as revised | $ 3,340 | $ 3,611 | | | |



(1) Merit salary adjustments revised to reflect December study.
(2) General increase included at 8% of annual salary commitments on July 1, 1975.
(3) Unanticipated costs of fringe benefits.
(4) Cost to indigent patients @ 31.6% of budget increase of $1,020,000; remainder of cost to paying patients.
(5) Reflects reorganization to include Child Development Clinic; includes an increase of $36,000 in institutional income.
(6) $37,000 for faculty salaries which was included in the original request but was not shown in the detailed financial statements (Schedules 2, 3A, 5 and 7) in the Budget Summary section.
(7) Reflects increase in estimate of other income.

| | State Appropriations Increase/ (Decrease) | Budget Increase/ (Decrease) | General Service Staff Salaries: Merit(1) Increase/ (Decrease) | General Service Staff Salaries: General Increase(2) Increase/ (Decrease) | General Service Staff Salaries: Other Increase/ (Decrease) |
|---|---|---|---|---|---|
| Original Budget Request - 1976-77 | $179,276 | $263,368 | | | |
| University of Iowa | | | | | |
| General University | $ 772 | $ 772 | $ 5 | $ 756 | $ 11 |
| University Hospital | 287(3) | 908 | 18 | 890 | |
| Psychopathic Hospital | 64 | 64 | - | 64 | |
| Bacteriological Laboratory | 31 | 31 | 1 | 30 | |
| Hospital School | 68(4) | 63 | 2 | 45 | 16(4) |
| State Sanatorium | 87 | 87 | 3 | 84 | |
| Sub-total | $ 1,309 | $ 1,925 | $ 29 | $1,869 | $ 27 |
| Iowa State University | | | | | |
| General University | $ 699 | $ 699 | $ 115 | $ 584 | |
| Experiment Station | 92 | 92 | 17 | 75 | |
| Cooperative Extension Service | 53 | 53 | 4 | 49 | |
| Sub-total | $ 844 | $ 844 | $ 136 | $ 708 | |
| University of Northern Iowa | $ 263 | $ 263 | $ 6 | $ 257 | |
| Sub-total - 3 Universities | $ 2,416 | $ 3,032 | $ 171 | $2,834 | $ 27 |
| Iowa School for the Deaf | $ 47 | $ 47 | $ - | $ 47 | |
| Iowa Braille & Sight Saving School | 35 | 35 | - | 35 | |
| Board of Regents | (7) | (7) | - | 4 | $ (11) |
| Total - 1975-76 Revisions | $ 2,491 | $ 3,107 | $ 171 | $2,920 | $ 16 |
| Plus Starting Base Revision | 12 | 12 | | | |
| Plus 1975-76 Revisions | 2,773 | 3,507 | | | |
| Total Revisions to 1976-77 Budget Request | $ 5,276 | $ 6,626 | | | |
| Budget Request - 1975-76 - as revised | $184,552 | $269,994 | | | |
| Tuition Replacement Appropriation for Academic Revenue Bonds - 1976077 | | | | | |
| Original Request | $ 3,440 | $ 3,504 | | | |
| Revisions (5) | (155) | - | | | |
| Request - as revised | $ 3,285 | $ 3,504 | | | |

(1) Merit salary adjustments revised to reflect December study.
(2) General increase included at 6% of annual salary commitments on July 1, 1976.
(3) Cost to indigent patients @ 31.6% of budget increase of $908,000; remainder of cost to paying patients.
(4) Reflects reorganization to include Child Development Clinic; includes an increase of $31,000 in institutional income.
(5) Reflects increase in estimate of other income.

STATE BOARD OF REGENTS

Schedule 4

General Program Operations

Expenditure Analysis by Major Item

(000's omitted)

| | 1973-74 Actual | 1974-75 Budget | Proposed 1975-76 | Proposed 1976-77 |
|---|---|---|---|---|
| Faculty and Institutional Officials Salaries | | | | |
| Increases | | | $ 10,140(1) | $ 7,479 |
| Positions Change - Special Needs | | | 1,380 | 929 |
| Sub-Total | $ 73,062 | $ 86,201 | $ 97,687(2) | $106,095 |
| Professional & Scientific Salaries | | | | |
| Increases | | | $ 3,977 | $ 2,968 |
| Positions Change - Special Needs | | | 1,246 | 1,163 |
| Sub-Total | $ 28,892 | $ 33,124 | $ 38,347 | $ 42,478 |
| General Service Salaries | | | | |
| Increases | | | $ 5,341 | $ 5,125 |
| Positions Change - Special Needs | | | 605 | 495 |
| Sub-Total | $ 37,080 | $ 42,616 | $ 48,270(2) | $ 53,890 |
| General Expense | | | | |
| Price Increases | | | $ 6,489 | $ 4,993 |
| Special Needs Change | | | 2,014 | 1,167 |
| Sub-Total | $ 38,150 | $ 40,350 | $ 48,853 | $ 55,013 |
| Equipment and Books | | | | |
| Equipment Replacement and Book Price Increases | | | $ 1,172 | $ 2,365 |
| Special Needs Change | | | 56 | (18) |
| Sub-Total | $ 4,669 | $ 4,639 | $ 5,867 | $ 8,214 |
| Repairs, Replacements and Alterations | | | | |
| Space and Price Increases | | | $ 882 | $ 1,216 |
| Sub-Total | $ 2,600 | $ 2,206 | $ 3,088 | $ 4,304 |
| TOTAL | $184,453 | $209,136 | $242,112 | $269,994 |

(1) $100,000 for equitability adjustment for RR&A for the University of Iowa included as salary increases.

(2) General Service Staff Salaries reduced by $292,000 and Faculty and Institutional Officials reduced by $34,000 to account for the starting base adjustment of $326,000 for SF-618 for Restricted Program Operations.

STATE BOARD OF REGENTS
PROGRAM EXPENDITURES

| | Actual 1971-72 | Actual 1972-73 | Actual 1973-74 | Estimated 1974-75 | Proposed 1975-76 | Proposed 1976-77 |
|---|---|---|---|---|---|---|
| GENERAL PROGRAM OPERATIONS | | | | | | |
| Salaries & Wages | $122,458,503 | $128,426,977 | $139,033,964 | $161,940,876 | $184,304,403 | $202,463,942 |
| General Expense | 31,716,123 | 33,161,869 | 38,155,343 | 40,351,346 | 48,852,187 | 55,011,652 |
| Equipment | 5,004,329 | 4,165,207 | 4,669,507 | 4,638,468 | 5,866,377 | 8,213,227 |
| R R & A | 2,832,870 | 2,375,210 | 2,600,588 | 2,206,000 | 3,088,000 | 4,304,000 |
| Credit for Maintenance | (34,044) | (30,378) | (3,661) | | | |
| Total | $161,977,781 | $168,098,885 | $184,455,741 | $209,136,690 | $242,110,967 | $269,992,821 |
| RESTRICTED PROGRAM OPERATIONS | | | | | | |
| Salaries & Wages | $ 36,395,396 | $ 39,622,134 | $ 42,532,512 | $ 43,783,550 | $ 45,649,603 | $ 47,478,781 |
| General Expense | 39,226,900 | 41,681,745 | 44,960,453 | 47,750,371 | 50,017,047 | 51,364,293 |
| Equipment | 3,530,904 | 3,450,492 | 3,256,821 | 3,064,503 | 3,116,182 | 3,388,776 |
| Total | $ 79,153,200 | $ 84,754,371 | $ 90,749,786 | $ 94,598,424 | $ 98,782,832 | $102,231,850 |

STATE BOARD OF REGENTS
PLANT CAPITAL
PROGRAM EXPENDITURES

| | Actual 1971-72 | Actual 1972-73 | Actual 1973-74 | Estimated 1974-75 | Proposed 1975-76 | Proposed 1976-77 |
|---|---|---|---|---|---|---|
| UNIVERSITY OF IOWA | | | | | | |
| Construction | $18,001,174 | $10,746,403 | $ 8,991,984 | $11,000,000 | $12,500,000 | $12,600,000 |
| Equipment | 2,837,262 | 3,068,783 | 2,436,905 | 4,500,000 | 5,000,000 | 3,900,000 |
| Land | 122,739 | 186,384 | 380,233 | 400,000 | 410,000 | 400,000 |
| Other | 746,347 | 1,351,455 | 858,015 | 2,100,000 | 2,090,000 | 1,500,000 |
| Total | $21,707,522 | $15,353,025 | $12,667,137 | $18,000,000 | $20,000,000 | $18,400,000 |
| IOWA STATE UNIVERSITY | | | | | | |
| Construction | $ 7,902,510 | $ 7,619,132 | $10,336,182 | $13,000,000 | $ 8,100,000 | $ 6,300,000 |
| Equipment | 686,286 | 598,903 | 265,515 | 350,000 | 255,000 | 28,000 |
| Other | 16,353 | 213,771 | 157,792 | 175,000 | 100,000 | 75,873 |
| Total | $ 8,605,149 | $ 8,431,806 | $10,759,489 | $13,525,000 | $ 8,455,000 | $ 6,403,873 |
| UNIVERSITY OF NORTHERN IOWA | | | | | | |
| Construction | $ 4,082,220 | $ 2,571,872 | $ 2,218,469 | $ 7,787,405 | $ 7,140,000 | $10,187,039 |
| Equipment | 132,149 | 341,947 | 355,342 | 190,000 | 715,000 | 250,000 |
| Land | 48,050 | 134,750 | 26,000 | | | |
| Other | 415,384 | 456,293 | 456,137 | 159,000 | 115,000 | 115,000 |
| Total | $ 4,677,803 | $ 3,504,862 | $ 3,055,948 | $ 8,136,405 | $ 7,970,000 | $10,552,039 |
| IOWA SCHOOL FOR THE DEAF | | | | | | |
| Construction | $ 37,466 | $ 213,680 | $ 363,255 | $ 135,000 | $ 800,000 | $ 350,000 |
| Total | $ 37,466 | $ 213,680 | $ 363,255 | $ 135,000 | $ 800,000 | $ 350,000 |
| IOWA BRAILLE & SIGHT SAVING SCHOOL | | | | | | |
| Construction | $ 5,180 | $ 66,922 | $ 16,730 | $ 146,800 | $ 239,000 | $ 210,000 |
| | $ 5,180 | $ 66,922 | $ 16,730 | $ 146,800 | $ 239,000 | $ 210,000 |
| TOTAL - PROGRAM EXPENDITURES | | | | | | |
| Construction | $30,028,550 | $21,218,009 | $21,926,620 | $32,069,205 | $28,779,000 | $29,647,039 |
| Equipment | 3,655,697 | 4,009,633 | 3,057,762 | 5,040,000 | 5,970,000 | 4,178,000 |
| Land | 170,789 | 321,134 | 406,233 | 400,000 | 410,000 | 400,000 |
| Other | 1,178,084 | 2,021,519 | 1,471,944 | 2,715,800 | 2,305,000 | 1,690,873 |
| Total | $35,033,120 | $27,570,295 | $26,862,559 | $39,943,205 | $37,464,000 | $35,915,912 |

Schedule 5

STATE BOARD OF REGENTS
REVENUE SOURCES

| | Actual 1971-72 | Actual 1972-73 | Actual 1973-74 | Estimated 1974-75 | Proposed 1975-76 | Proposed 1976-77 |
|---|---|---|---|---|---|---|
| GENERAL PROGRAM OPERATIONS | | | | | | |
| Balance Forward | $ 4,290 | $ (34,654) | $ 22,839 | $ 58,626 | $ 58,626 | $ 58,626 |
| State Appropriations | 100,418,000 | 104,568,006 | 118,307,176 | 136,397,855 | 161,443,760 | 184,552,405 |
| Student Fees | 31,682,231 | 30,939,558 | 30,224,891 | 33,503,000 | 37,037,000 | 37,580,000 |
| Federal Funds | 4,133,201 | 4,436,212 | 5,000,969 | 5,459,500 | 5,571,000 | 5,832,000 |
| Non-Federal Gifts & Grants | 851 | | | | | |
| Sales & Services | | | | | | |
| Patient | 19,908,314 | 21,456,593 | 23,630,970 | 26,591,000 | 30,922,000 | 34,852,000 |
| Meals & Lodging | 669 | 137 | 147 | 3,900 | 4,500 | 5,000 |
| Miscellaneous | 977,826 | 994,472 | 1,174,770 | 1,235,100 | 1,271,500 | 1,309,900 |
| Other Income | | | | | | |
| Adm. Overhead Charge to Dorm System | | 40,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Reimbursed Overhead | 4,247,693 | 4,868,415 | 5,076,285 | 5,024,000 | 4,924,000 | 4,924,000 |
| Laboratory School Tuition | 46,249 | 141,000 | 337,000 | 350,000 | 350,000 | 350,000 |
| Investment Income | 44,109 | 46,466 | 59,211 | 72,000 | 74,000 | 76,000 |
| Miscellaneous | 495,580 | 668,990 | 632,700 | 439,930 | 454,330 | 452,785 |
| Sub-Total Receipts | $161,954,723 | $168,159,849 | $184,504,119 | $209,136,285 | $242,112,090 | $269,994,090 |
| Total Revenue | $161,959,013 | $168,125,195 | $184,526,958 | $209,194,911 | $242,170,716 | $270,052,716 |
| Less: Reversion | 15,887 | 3,655 | 13,163 | | | |
| Ending Balance | (34,654) | 22,839 | 58,626 | 58,626 | 58,626 | 58,626 |
| Net Revenue Applied | $161,977,780 | $168,098,701 | $184,455,169 | $209,136,285 | $242,112,090 | $269,994,090 |

Schedule 7

STATE BOARD OF REGENTS

REVENUE SOURCES

| | Actual 1971-72 | Actual 1972-73 | Actual 1973-74 | Estimated 1974-75 | Proposed 1975-76 | Proposed 1976-77 |
|---|---|---|---|---|---|---|
| RESTRICTED PROGRAM OPERATIONS | | | | | | |
| Balance Forward | $ 17,487,085 | $ 20,985,067 | $ 23,064,262 | $ 24,598,755 | $ 24,540,176 | $ 23,296,779 |
| State Appropriations | | | 200,000 | 725,000 | 462,500 | 462,500 |
| Student Fees | 2,173,296 | 2,144,392 | 2,089,011 | 1,830,444 | 1,882,500 | 1,937,375 |
| Federal Funds | 39,653,206 | 41,416,078 | 41,487,756 | 42,176,325 | 43,352,406 | 44,497,107 |
| Non-Federal Gifts & Grants | 7,469,924 | 9,315,724 | 10,012,488 | 9,544,800 | 9,659,000 | 9,563,500 |
| Sales & Services | 38,719,541 | 39,305,699 | 43,067,977 | 44,783,682 | 46,876,316 | 48,508,395 |
| Other Income | | | | | | |
| Investment Income | 1,356,316 | 1,872,071 | 1,384,335 | 1,306,837 | 1,354,629 | 1,397,235 |
| Miscellaneous | 127,949 | 30,458 | 5,676 | 38,000 | 38,000 | 38,000 |
| Sub-total Receipts | $ 89,500,232 | $ 94,084,422 | $ 98,247,243 | $100,405,088 | $103,625,351 | $106,404,112 |
| Total Restricted Program Op. | $106,987,317 | $115,069,489 | $121,311,505 | $125,003,843 | $128,165,527 | $129,700,891 |
| Less Transfers Out: | | | | | | |
| Reserve Fund | 429,459 | 353,677 | (876,401) | 204,873 | 215,117 | 225,873 |
| Improvement Fund | 609,485 | 970,288 | 1,858,369 | 630,000 | 654,000 | 679,200 |
| Debt Service Funds | 3,151,709 | 3,069,420 | 3,159,052 | 3,178,470 | 3,286,544 | 3,453,621 |
| Other Transfers | 2,658,397 | 2,857,471 | 1,821,943 | 1,851,900 | 1,930,245 | 2,012,507 |
| Less: Ending Balance | 20,985,067 | 23,064,262 | 24,598,755 | 24,540,176 | 23,296,779 | 21,115,830 |
| Net Revenue Applied | $ 79,153,200 | $ 84,754,371 | $ 90,749,787 | $ 94,598,424 | $ 98,782,842 | $102,231,860 |

STATE BOARD OF REGENTS

REVENUE SOURCES

| | Actual 1971-72 | Actual 1972-73 | Actual 1973-74 | Estimated 1974-75 | Proposed 1975-76 | Proposed 1976-77 |
|---|---|---|---|---|---|---|
| PLANT CAPITAL PROJECT FUNDS | | | | | | |
| Appropriations | | | | | | |
| Balance Forward | $ 5,083,677 | $ 2,293,747 | $ 933,509 | $ 4,996,455 | $ 4,031,030 | $ 7,151,030 |
| State Appropriations | 2,172,992 | 2,024,686 | 5,648,676 | 7,348,257 | 15,576,500 | 5,324,100 |
| Total Revenue | 7,256,669 | 4,318,433 | 6,582,185 | 12,344,712 | 19,607,530 | 12,475,130 |
| Less: | | | | | | |
| Balance Reverted | | | | | | |
| Balance Forward | 2,293,747 | 933,509 | 4,996,455 | 4,031,030 | 7,151,030 | 48,630 |
| Net Revenue Applied | $ 4,962,922 | $ 3,384,924 | $ 1,585,730 | $ 8,313,682 | $12,456,500 | $12,426,500 |
| Academic Revenue Bonds | | | | | | |
| Balance Forward | 4,398,287 | 11,427,567 | 16,313,930 | 11,790,232 | 4,333,309 | 1,833,309 |
| Bond Sales | 12,680,000 | 10,110,514 | | | | |
| Total Revenue | 17,078,287 | 21,538,081 | 16,313,930 | 11,790,232 | 4,333,309 | 1,833,309 |
| Less: | | | | | | |
| Balance Forward | 11,427,567 | 16,313,930 | 11,790,232 | 4,333,309 | 1,833,309 | 333,309 |
| Net Revenue Applied | $ 5,650,720 | $ 5,224,151 | $ 4,523,698 | $ 7,456,923 | $ 2,500,000 | $ 1,500,000 |
| Other Funds | | | | | | |
| Balance Forward | $29,816,080 | $27,658,074 | $23,041,714 | $26,699,635 | $24,993,154 | $16,253,551 |
| Student Fees | 107,206 | 92,198 | 74,357 | 42,265 | 80,897 | 82,949 |
| Federal Funds | 10,452,908 | 4,325,201 | 3,382,098 | 5,162,016 | 4,250,000 | 5,300,000 |
| Non-Federal Gifts & Grants | 3,990,018 | 1,669,439 | 210,262 | 1,509,838 | 1,000,000 | 1,000,000 |
| Other Income | 7,711,340 | 8,283,022 | 10,743,445 | 13,252,000 | 8,437,000 | 8,673,400 |
| Bond Sales | | | 10,000,890 | 2,500,000 | | |
| Total - Receipts | 22,261,472 | 14,369,860 | 24,411,052 | 22,466,119 | 13,767,897 | 15,056,349 |
| Total Revenue | 52,077,552 | 42,027,934 | 47,452,766 | 49,165,754 | 38,761,051 | 31,309,900 |
| Less: | | | | | | |
| Transfers Out | | 25,000 | | | | |
| Balance Forward | 27,658,074 | 23,041,714 | 26,699,635 | 24,993,154 | 16,253,551 | 9,320,488 |
| Net Revenue Applied | $24,419,478 | $18,961,220 | $20,753,131 | $24,172,600 | $22,507,500 | $21,989,412 |

STATE BOARD OF REGENTS

REVENUE SOURCES

| | Actual 1971-72 | Actual 1972-73 | Actual 1973-74 | Estimated 1974-75 | Proposed 1975-76 | Proposed 1976-77 |
|---|---|---|---|---|---|---|
| PLANT CAPITAL PROJECT FUNDS | | | | | | |
| Total Plant Capital | | | | | | |
| Balance Forward | $39,298,044 | $41,379,388 | $40,289,153 | $43,486,322 | $33,357,493 | $25,237,890 |
| State Appropriations | 2,172,992 | 2,024,686 | 5,648,676 | 7,348,257 | 15,576,500 | 5,324,100 |
| Student Fees | 107,206 | 92,198 | 74,357 | 42,265 | 80,897 | 82,949 |
| Federal Funds | 10,452,908 | 4,325,201 | 3,382,098 | 5,162,016 | 4,250,000 | 5,300,000 |
| Non-Federal Gifts & Grants | 3,990,018 | 1,669,439 | 210,262 | 1,509,838 | 1,000,000 | 1,000,000 |
| Other Income | 7,711,340 | 8,283,022 | 10,743,445 | 13,252,000 | 8,437,000 | 8,673,400 |
| Bond Sales | 12,680,000 | 10,110,514 | 10,000,890 | 2,500,000 | --- | --- |
| Total Receipts | 37,114,464 | 26,505,060 | 30,059,728 | 29,814,376 | 29,344,397 | 20,380,449 |
| Total Revenue | $76,412,508 | $67,884,448 | $70,348,881 | $73,300,698 | $62,701,890 | $45,618,339 |
| Less: | | | | | | |
| Transfer Out | | 25,000 | | | | |
| Balance Reverted | | | | | | |
| Balance Forward | 41,379,388 | 40,289,153 | 43,486,322 | 33,357,493 | 25,237,890 | 9,702,427 |
| Net Revenue Applied | $35,033,120 | $27,570,295 | $26,862,559 | $39,943,205 | $37,464,000 | $35,915,912 |

Schedule 7

STATE BOARD OF REGENTS
REVENUE SOURCES

| | Actual 1971-72 | Actual 1972-73 | Actual 1973-74 | Estimated 1974-75 | Proposed 1975-76 | Proposed 1976-77 |
|---|---|---|---|---|---|---|
| DEBT SERVICE FOR PLANT CAPITAL* | | | | | | |
| Tuition Replacement Appropriations for Academic Revenue Bonds | | | | | | |
| State Appropriations | $4,151,000 | $3,252,071 | $3,325,000 | $3,922,690 | $3,340,000 | $3,285,000 |
| Total Revenue | $4,151,000 | $3,252,071 | $3,325,000 | $3,922,690 | $3,340,000 | $3,285,000 |
| Less: | | | | | | |
| Ending Balance | 3,252,071 | 985,579 | 724,991 | 1,017,306 | | |
| Net Revenue Applied | 898,929 | 2,266,492 | 2,600,009 | 2,905,384 | 3,340,000 | 3,285,000 |
| For: | | | | | | |
| Interest | $285,199 | $ 606,268 | $ 733,922 | $1,030,111 | $1,308,266 | $1,202,571 |
| Retirement of Principal | 550,000 | 1,445,000 | 1,730,000 | 1,735,000 | 1,735,000 | 1,735,000 |
| Transfer to Reserve Fund | 63,730 | 215,224 | 134,542 | 140,273 | 296,734 | 347,429 |
| Tuition Replacement Rec'ble | | | 1,545 | | | |
| Trans. to other operations | | | $ 202,301 | $ 268,588 | | |
| Balance Forward | $3,252,071 | | 522,690 | | | |
| Reversion | | $ 985,579 | | 748,718 | | |
| Other Debt Service Funds for Academic Revenue Bonds | | | | | | |
| Other Income: | | | | | | |
| Interest Income | $626,953 | $1,030,468 | $1,302,381 | $ 803,133 | $ 210,580 | $ 161,856 |
| Federal (Interest & Subsidies) | | | 9,110 | 9,939 | 60,361 | 56,908 |
| Miscellaneous | 19,314 | 38,024 | | | | |
| Total Revenue | $646,267 | $1,068,492 | $1,311,491 | $ 813,072 | $ 270,941 | $ 218,764 |
| Less: | | | | | | |
| Fund Balance | | | 2,638 | | | |
| Net Revenue Applied | $646,267 | $1,068,492 | $1,308,853 | $ 813,072 | $ 270,941 | $ 218,764 |
| For: | | | | | | |
| Interest | $544,597 | $ 932,093 | $1,024,754 | $ 554,939 | $ 180,789 | $ 190,789 |
| Retirement of Principal | | | | | | |
| Transfer to Reserve Fund | 101,670 | 136,399 | 284,099 | 258,133 | 90,152 | 27,975 |

*Universities only

STATE BOARD OF REGENTS
REVENUE SOURCES

| | Actual 1971-72 | Actual 1972-73 | Actual 1973-74 | Estimated 1974-75 | Proposed 1975-76 | Proposed 1976-77 |
|---|---|---|---|---|---|---|
| DEBT SERVICE FOR PLANT CAPITAL* | | | | | | |
| Other Debt Service Funds | | | | | | |
| Balance Forward | $1,651,851 | $1,918,727 | $2,315,838 | $2,356,401 | $2,386,401 | $2,416,401 |
| Student Fees | $1,324,178 | $1,280,252 | $1,298,800 | $1,574,030 | $1,594,643 | $1,608,855 |
| Sales and Services | 3,487,171 | 3,501,317 | 3,163,084 | 3,570,572 | 3,655,622 | 3,772,062 |
| Other Income | 547,309 | 591,023 | 842,236 | 740,411 | 628,005 | 519,785 |
| Sub-total - Receipts | $5,358,658 | $5,372,592 | $5,304,120 | $5,885,013 | $5,878,270 | $5,900,702 |
| Total Revenue | $7,010,509 | $7,291,319 | $7,619,958 | $8,241,414 | $8,264,671 | $8,317,103 |
| Less: | | | | | | |
| Ending Balance | 1,918,727 | 2,315,838 | 2,356,401 | 2,386,401 | 2,416,401 | 2,446,401 |
| Net Revenue Applied | $5,091,782 | $4,975,481 | $5,263,557 | $5,855,013 | $5,848,270 | $5,870,702 |
| For: | | | | | | |
| Interest | $3,525,278 | $3,465,527 | $3,747,557 | $4,106,707 | $4,040,270 | $3,973,122 |
| Retirement of Principal | 1,245,000 | 1,310,000 | 1,354,000 | 1,415,000 | 1,515,000 | 1,605,000 |
| Reserve Fund | 321,504 | 199,954 | 162,000 | 333,306 | 293,000 | 292,580 |
| Total Debt Service for Plant Capital | | | | | | |
| Balance Forward | $1,651,851 | $5,170,798 | $2,315,838 | $2,879,091 | $2,386,401 | $2,416,401 |
| State Appropriations | $4,151,000 | | $3,325,000 | $3,400,000 | 3,340,000 | 3,285,000 |
| Student Fees | 1,324,178 | 1,280,252 | 1,298,800 | 1,574,030 | 1,594,643 | 1,608,855 |
| Sales and Services | 3,487,171 | 3,501,317 | 3,163,084 | 3,570,572 | 3,655,622 | 3,772,062 |
| Other Income | 1,193,576 | 1,659,515 | 2,153,727 | 1,553,483 | 398,946 | 738,549 |
| Sub-total - Receipts | $10,155,925 | $6,441,084 | $9,940,611 | $10,098,085 | $9,489,211 | 9,404,466 |
| Total Revenue | $11,807,776 | $11,611,882 | $12,256,449 | $12,977,176 | $11,875,612 | $11,820,867 |
| Less: | | | | | | |
| Ending Balance | 5,170,798 | 3,301,417 | 3,084,030 | 3,403,707 | 2,416,401 | 2,446,401 |
| Net Revenue Applied | $6,636,978 | $8,310,465 | $9,172,419 | $9,573,469 | $9,459,211 | $9,374,466 |
| For: | | | | | | |
| Interest | 4,355,074 | 5,003,888 | 5,506,233 | 5,691,757 | 5,529,325 | 5,366,482 |
| Retirement of Principal | 1,795,000 | 2,755,000 | 3,084,000 | 3,150,000 | 3,250,000 | 3,340,000 |
| Transfer to Reserve Fund | 486,904 | 551,577 | 580,641 | 731,712 | 679,886 | 667,984 |
| Tuition Replacement Rec'ble | | | 1,545 | | | |
| Trans. to Other Operations | | | $ 202,301 | $ 268,588 | | |
| Reversion | | $ 985,579 | | 748,718 | | |

* Universities only

# BOARD OF REGENTS

## BOARD OFFICE

The State Board of Regents, originally named the State Board of Education, was created in 1909 to coordinate and govern the three State institutions of higher education. Chapter 262 of the Code of Iowa, 1973 sets forth its duties and functions. Prior to 1909, the three institutions of higher learning were governed by separate boards. The Board of Regents consists of nine members appointed on a bi-partisan basis for six-year terms. The terms are staggered with three appointments being made every two years by the Governor with approval of two-thirds of the Senate.

The Board of Regents meets regularly the second Thursday and Friday of the month. Special meetings are held from time to time as business demands. Members of the Board of Regents serve on other boards and commissions such as the Centennial Commission, the Educational Television and Radio Facility Board, the Communications Advisory Council, the Mental Hygiene Committee, the Iowa Coordinating Council for Post High School Education, and others. The members of the Board of Regents are authorized to be paid $40 per diem plus actual expenses.

The State University of Iowa, Iowa State University, University of Northern Iowa, the Iowa Braille and Sight Saving School and the School for the Deaf are under the jurisdiction of the Board of Regents. The board is given by statute the authority to "have and exercise all the powers necessary and convenient for the effective administration of its office and of the institutions under its control..." In addition, it is given many specifically enumerated powers. The board is responsible for determination of the academic programs to be offered, the appointment and the compensation of all employees, student fee and tuition rates, admissions policies, governance of the institutions, management and control of property, budgetary policies, administration of the Regents Merit System, investment of funds, issuance of bonds for dormitory, academic and other facilities, and many other duties relating to the operation of the institutions. The board may delegate authority to the administrative officers and faculty and is authorized to establish rules and regulations, adopt policies and prescribe procedures to be followed in the exercise of delegated authority.

The Regents Office is the central staff agency of the Board of Regents. The responsibilities of the office include research into a broad array of educational and management matters, analysis and review of institutional budgets, coordination of the Regents Merit System, planning and analysis of facilities needs, coordination and oversight of purchasing operations, analysis and review of proposals to the Board, relationships with other state agencies including the Office of the Governor, the General Assembly, the State Comptroller, Attorney General, etc., administration of the Regents equal opportunity compliance program, preparation of agendas, review and assembly of all reports and supporting materials for the monthly Board meetings, and execution of all contracts, documents, and actions of the Board. The office prepares the minutes of Board meetings and performs many routine clerical functions. In addition, it serves as the staff agency in searches for institutional heads.

The Equal Employment Compliance Office is located in the Board Office and operates under the supervision of the Executive Secretary. Its budget is financed cooperatively by the Regents institutions with the University of Iowa as the disbursing agency. Consequently, it is not a part of the Regents Office budget except for secretarial services.

The budget of $356,090 for operation of the Board Office in 1975-76 includes $31,283 or 11.8% for the effects of price inflation and salary increases for existing staff. An additional $59,031 is budgeted for improving the administration of the Regents Merit System and general services of the office. Whether the work will be through contractual services or by additions by the staff will be determined at a later date.

Inflation in cost of living is the biggest factor in the salary budgets for 1975-77. The professional staff is budgeted at increments of 12% in FY 1975-76 and 8% in 1976-77, the same as for institutional employees. Practically all of the increase is expected to be required to offset inflation.

The salary of the Executive Secretary, set by statute currently at $25,000, is requested to be $30,000. The board feels that the job was not rated properly in the study done by a consultant in 1973 and requests that it be re-studied and compensated accordingly. It now ranks among the lowest in the nation for comparable jobs.

Salaries of secretarial and clerical staff are under the Regents Merit System and are budgeted as provided in the July 1, 1974 pay plan. That plan is under review. The results of the review and adjustments will be reflected in a revised request in mid-December, 1974. This procedure was approved by the State Comptroller.

The budget for general expense items in 1975-76 assumes a price growth of 10%. In view of the 20% growth rate in the Wholesale Price Index, the request appears to be modest. Office supplies, printed matter, telephone, postage and travel expenses are included in this category. Price growth in 1976-77 is estimated at 7.5% and the request reflects this rate of increase.

The request of $59,031 for improved operations in the Board Office are for the following items:

| | | |
|---|---|---|
| 1. | Budgeted Overtime and Extra Time | $ 2,994 |
| 2. | Contractual Services for Merit System and General Office | 47,585 |
| 3. | Statistical Clerk | 7,252 |
| 4. | Telex Equipment Rental | 1,200 |
| | Total | $59,031 |

The overtime provisions of the Fair Labor Standards Act, the increased responsibilities involved in administration of the Regents Merit System and the growing and increasing complex demands for information require additional assistance through either contractual services or augmentation of the staff.

The budgets for the current year and the 1975-77 biennium are summarized below. Additional details are contained in the Supplemental Budget Manual submitted to the State Comptroller.

SUMMARY OF EXPENDITURES AND RESOURCES OF REGENTS OFFICE

FISCAL YEARS 1975, 1976 AND 1977

| | Budgeted 1974-75 | Requested 1975-76 | Requested 1976-77 |
|---|---|---|---|
| BUDGETED EXPENDITURES | | | |
| Salaries | $192,676 | $232,390 | $245,475 |
| Travel | 10,500 | 11,420 | 12,165 |
| Office Supplies & Expense | 10,550 | 12,790 | 14,580 |
| Printing & Binding | 4,450 | 4,895 | 5,260 |
| Telephone | 5,800 | 6,670 | 7,150 |
| Equipment | 1,900 | 950 | 1,350 |
| Other | 39,900 | 86,975 | 89,110 |
| Total Expenditures | $265,776 | $356,090 | $375,090 |
| BUDGETED RESOURCES | | | |
| State Appropriations | $183,746 | $266,760 | $280,405 |
| Refunds & Reimbursements | 82,030 | 89,330 | 94,685 |
| Total Resources | $265,776 | $356,090 | $375,090 |